

Tax Incentives and Penalties
VILLAGE OF CHRISTOPHER LAKE

BYLAW NO.03/22

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Village of Christopher Lake in the Province of Saskatchewan enacts as follows:

1. Due Date
Property and other taxes imposed by the Village of Christopher are deemed to be imposed on the first day of January in each year and shall be due on June 30.
2. Penalty on Arrears of Taxes
 - a) Taxes which remain unpaid after the 31st day of December of the year in which they are levied shall be subject to a penalty.
 - i) The method of calculating the penalty shall be a simple rate of 25.00% per annum, added on January 1st applied to the total taxes that remain unpaid as at January 1 of the year in which the penalty is being applied.
 - b) The penalty charges are to be added to and shall form part of the tax roll.

CONDITIONAL PROVISION

3. Penalty on Current Taxes
 - a) Where current taxes remain unpaid after the due date noted in section 1 of this bylaw, there shall be added thereto a penalty, calculated at the rate of 1.5% of the unpaid tax as at the first day of each month in which the penalty is being applied.
 - b) The penalty charges are to be added on the first day of each month in which there are unpaid taxes.
 - c) The penalty charges are to be added to and form part of the tax roll.

DISCRETIONARY PROVISION

4. Incentive Program – Prepayments
 - a) From January 1 -31, discounts shall be allowed with respect to the prepayment of:
 - i) The current years taxes on property
 - b) The rate of discount relative to prepayment of taxes
 - i) During the month of January shall be 10%

Education Property Taxes

Sections 4 do not apply to property taxes levied on behalf of a school division.

5. Repeal Previous Tax Incentives and Penalties
Bylaw/s #09/19 is hereby repealed
6. Coming Into Force
This bylaw shall come into force on January 1,2023.

[SEAL]

Chris McShannock
Mayor

Jeannie Rip
CAO

Read a third time and adopted
this 20th, day of July,2022.

Jeannie Rip
CAO