



**RESORT VILLAGE OF TOBIN LAKE  
BYLAW NO. 2026.01**

**A BYLAW TO ESTABLISH PROPERTY TAX PENALTIES**

Section 280 of *The Municipalities Act*  
Section 46.2 of the *Municipalities Regulations*

The council of the Resort Village of Tobin Lake in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Resort Village of Tobin Lake are deemed to be imposed on the first day of January in each year and shall be due on 31 December.

2. Penalty on Arrears of Taxes

a) Taxes which remain unpaid after the 31<sup>st</sup> 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 compound rate of 1.876% per month, added on the first day of each month applied to the total taxes and penalties that remain unpaid at the end of the month preceding the month in which the penalty is being applied.

b) The penalty charges are to be added to and shall form part of the tax roll.

3. Coming Into Force

This bylaw shall come into force as of 1 January 2026.

4. Repeal previous bylaw

Bylaw No.10/2018 is hereby repealed.



Mayor

CAO