

**RESORT VILLAGE OF AQUADEO**

**BYLAW NO. 02/2019**

**A BYLAW OF THE RESORT VILLAGE OF AQUADEO TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES**

The Council of the Resort Village of Aquadeo in the Province of Saskatchewan enacts as follows:

- 1. Due Date**  
Property and other taxes imposed by the Resort Village of Aquadeo are deemed to be imposed on the first day of January in each year and shall be due on July 31th of each year.
- 2. Penalty on Arrears of Taxes**
  - a) Where the taxes and penalties, including charges placed on the tax roll for collection, remain unpaid after the 31<sup>st</sup> day of December of the year in which they are imposed, shall be deemed to be arrears of taxes and a penalty of **1.876%** per month will be added the succeeding year and compounded every month.
  - b) The penalty charges are to be added to and form part of the tax roll.
- 3. Penalty on Current Taxes**
  - a) Where current taxes remain unpaid after the 30<sup>th</sup> day of June of the year in which they are imposed, a penalty shall be added and form part of the current taxes on the roll, according to the following:
    - i) July 1 shall be **1.5%**;
    - ii) August 1 shall be **1.5%** on the combined amount of outstanding current taxes and penalty;
    - iii) September 1 shall be **1.5%** on the combined amount of outstanding current taxes and penalty;
    - iv) October 1 shall be **1.5%** on the combined amount of outstanding current taxes and penalty;
    - v) November 1 shall be **1.5%** on the combined amount of outstanding current taxes and penalty;
    - vi) December 1 shall be **1.5%** on the combined amount of outstanding current taxes and penalty.
- 4. Incentive Program – Prepayments on Current Municipal Taxes**
  - a) The rate of discount offered are as follows:
    - (1) January 1 to May 31 shall be **3%**
  - b) The above-mentioned discounts do not apply to Education Property Tax, Local improvement taxes, watershed authority tax and waste management tax.
- 5. Incentive Program – Prompt Payment on Current Municipal Taxes**
  - a) The rate of discount offered are as follows:
    - (1) June 1 to June 30 shall be **3%**
  - b) The above-mentioned discounts do not apply to Education Property Tax, Local improvement taxes, watershed authority tax and waste management tax.
- 6. Bylaw No. 04/2018** is hereby repealed.
- 7.** This bylaw shall come into force on January 1, 2020.

SEAL



Read a third time and-adopted  
this 20<sup>th</sup> day of November 2019

*B. B. B.*  
Administrator

*Peter Delaney*  
Mayor

*B. B. B.*  
Administrator