

## **RESORT VILLAGE OF LUMSDEN BEACH**

### **BYLAW NO. 2014 / 8**

#### **A BYLAW TO PROVIDE FOR PENALTIES RESPECTING ARREARS OF TAXES**

The Council of the Resort Village of Lumsden Beach (RVLB) in the Province of Saskatchewan enacts as follows:

1. Annual property taxes shall be considered due when the ratepayers receive their Tax Notice.
2. Where property taxes remain unpaid after the due date of the year in which they are imposed, a penalty shall be added to the taxes starting 30 days after the due date until taxes are paid in full. The amount of the penalty is determined by Council, following applicable provincial legislation, on an annual basis and found in the RVLB Schedule of Fees.
3. Where the taxes and penalty remain unpaid after the 31st day of December of the year in which they are imposed, they shall be deemed to be in arrears.
4. After the 31st day of December of the year in which they are imposed, taxes and penalties in arrears may be subject to the provisions of the Tax Enforcement Act.
5. Where payment of taxes is received prior to the Tax Notice being sent out, the taxpayer should estimate their payment on the basis of the previous years property taxes with final payment, or refund, based on the actual Tax Notice. Prepayment does not affect the due date for tax payments.

Read a third time and adopted  
This 31st day of October 2014