

VOTING, TAXATION AND FINANCE

01-82 – Dispensing with Preparation of a Voters’ List

- This bylaw states that the provisions of the Urban Municipal Elections Act respecting the preparation of a voters’ list will not apply to elections in the Resort Village of Mistusinne.

02-82 – General Penalty Bylaw (05-07 – Amendment re: Bylaw Enforcement Officers)

- This bylaw provides for the levying of fines for bylaw infractions. Fines shall be no less than \$25 and no more than \$500, plus the costs for the offence. The amendment makes provision for the possible use of a bylaw enforcement officer.

01-93 – Dispensing with Mailing of Assessment Notices

- This bylaw dispenses with the mailing of assessment notices except in those cases where the assessed value of land or improvements in new or altered.

07-08 – Tax Incentives and Penalties (replaces 02-08)

- Property and other taxes imposed by the Resort Village of Mistusinne are deemed to be imposed on the first day of January in each year and shall be due on December 31st.
- Taxes which remain unpaid after the 31st day of December of the year in which they are levied shall be subject to a penalty.
- The method of calculating the penalty shall be a simple rate of 18% per annum, added on January 1st to the total taxes that remain unpaid as at January 1 of the year.
- The penalty charges are to be added to and shall form part of the tax roll.
- Discounts shall be allowed to encourage prompt payment as follows:
 - Until the end of July (15%)
 - During the month of August (10%)
 - During the month of September (8%)
 - During the month of October (5%)
 - During the month of November (2% of the amount paid).

04-01 – Payment of Accounts

- This bylaw authorizes the Administrator to pay the following monthly accounts without approval at a prior Council meeting:
 - Salaries and wages
 - Payroll deductions and benefits
 - School collection remittances
 - Sask Power
 - Sask Energy
 - Sask Tel

- Payments are made by cheque signed by both the Administrator and either the Mayor or Deputy Mayor.

08-05 – Capital Trust Bylaw

- This bylaw established a Capital Trust Fund, effecting December 31, 2005 for future capital works, including the purchase of machinery or any other purpose that the Council considers appropriate pursuant to Section 233 of the Urban Municipalities Act.

03-09 – Base Tax (replaces 05-08 which replaced 02-05)

- As of January 1, 2005, the property tax for the Resort Village of Mistusinne changed to include a base tax.
- When a base tax is used, Council is able to lower the mill rate. However, as shown by the example below, the total revenue collected may remain the same. Taxes on properties with lower assessments tend to be increased; taxes on properties with higher assessments tend to be reduced. The rationale for the base tax method is the acknowledgement that some basic services need to be shared equally by all ratepayers.

06-07 – Bylaw to Undertake Road Improvements as a Local Improvement Project

- This bylaw authorized the amount and terms for the borrowing of funds to the completion of the road rebuilding project.

14-07 – Special Assessment for Road Improvement

- This bylaw allowed for a special assessment to pay for the 2007 road improvements at the rate of:
- On a prepayment basis of \$3,326.44 per lot, or
- Equal annual instalments in the amount of \$484.62 for 10 years commencing in the year 2008.

03-08 – Debenture Bylaw

- This bylaw allows for the borrowing of \$182,954 by way of debentures at a rate of 4.65% per annum over 10 years, for the purpose of defraying part of the cost of works as per Bylaw No. 06-07.

07-09 – Fee for Assessment Appeals

- This bylaw set a rate of \$20 for appeals to the Board of Revision, to be refunded if the appeal is successful.