

Resort Village of Mistusinne

Bylaw No. 05-2025

**A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES
AND PENALTIES**

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

1. **Due Date**

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.

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

3. **Incentive Program – Prompt Payment**

- a) Discounts shall be allowed from the time the notice of the levy is sent until August 31st, to encourage prompt payment of the current year's taxes on property.
- b) Payment of current taxes received:
 - i) from the time the notice of the levy is sent until the end of May shall be eligible for a discount of 15% of the municipal amount paid;
 - ii) during the months of June, July & August September shall be eligible for a discount of 10% of the municipal amount paid;

4. **Incentive Program – Prepayments**

- a) From January 1 until August 31, discounts shall be allowed with respect to the prepayment of the current year's taxes on property.
- b) The rate of discount relative to prepayment of taxes shall be 15%.

5. **Repeal Previous Incentive and Penalty Program**

Bylaw 03-11 is hereby repealed.

6. **Coming Into Force**

This Bylaw shall come into force on January 1, 2025.

Mayor

(S E A L)

Administrator
Sections 272, 279 and 280 of *The Municipalities Act*

Certified a true copy of Bylaw No. 05-25
adopted by resolution of Council
on the 22nd day of March, 2025.

Administrator