

**TOWN OF LANGHAM
BYLAW 2012-10**

A BYLAW TO ESTABLISH PROPERTY TAX PENALTIES AND INCENTIVES

THE COUNCIL of the Town of Langham in the Province of Saskatchewan enacts as follows:

Part I - Short Title

1. This Bylaw may be cited as the Tax Penalties and Incentives Bylaw

Part II - Definitions

2. In this Bylaw:

“**Arrears**” shall refer to taxes remaining unpaid after the 31st day of December in the year in which they are levied.

“**Current**” shall refer to taxes levied in the current year.

Part III - General

3. **Due Date**

Property and other taxes imposed by the Town of Langham are deemed to be imposed on the first day of January in each year and shall be due on August 31.

4. **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 10% per annum, added on January 1st applied to the total taxes that remain unpaid as at January 1 of the year in which the penalty is being applied.
- (c) The penalty charges are to be added to and shall form part of the tax roll.

5. Penalty on Current Taxes

- (a) Where current taxes remain unpaid after the due date noted in Section 3 of this bylaw, there shall be added thereto a penalty, calculated at the rate of 1% of the unpaid tax on the first day of each month in which the penalty is being applied.
- (b) The penalty charges are to be added on the first day of each month in which there are unpaid taxes.
- (c) The penalty charges are to be added to and form part of the tax roll.

6. No discounts will be given with respect to Municipal or Education property taxes levied.

7. Repeal Bylaw

Bylaw 2008-11 is hereby repealed.

8. Coming into Force

This bylaw shall come into force on January 1, 2013.

INTRODUCED AND READ A FIRST TIME THIS
READ A SECOND TIME THIS
READ A THIRD TIME AND PASSED THIS
Day of January A.D. 2013

17th Day of December A.D. 2012
7th Day of January A.D. 2013
7th

Seal

MAYOR

ADMINISTRATOR

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