

**Village of Val Marie**  
**Bylaw 7-16**  
**A Bylaw to Establish Property Tax Penalties**

**OFFICE CONSOLIDATION**  
**As at June 8, 2016**  
**FOR REFERENCE PURPOSES ONLY –**  
**NOT A CERTIFIED TRUE COPY OF THE ORIGINAL**

This Bylaw was passed on June 8, 2016 and has not been amended since.

# **Tax Penalties**

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**Village of Val Marie**

**BYLAW NO 7-16**

## **A BYLAW TO ESTABLISH PROPERTY TAX PENALTIES**

The Council of the Village of Val Marie in the Province of Saskatchewan enacts as follows:

1. Due Date  
Property and other taxes imposed by the Village of Val Marie are deemed to be imposed on the first day of January in each year and shall be due on December 31.
2. Penalty on Arrears of Taxes
  - a) Taxes which remain unpaid after the 31<sup>st</sup> 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 1<sup>st</sup> 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.
3. Repeal Previous Incentive and/or Penalty Programs  
Bylaw 12-07 is hereby repealed.
4. Coming Into Force  
This bylaw shall come into force on January 1, 2017.