

**TOWN OF DALMENY  
BYLAW 1/13**

**A BYLAW TO ESTABLISH PROPERTY TAX PENALTIES**

The Council of the Town of Dalmeny, in the Province of Saskatchewan, enacts as follows:

1. Due Date:

Property and other taxes imposed by the Town of Dalmeny are deemed to be imposed on the first day of January in each year and shall be due on July 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 compound rate of 1.5% per month, added on the first day of each month applied to the total taxes and penalties that remain unpaid at the end of the month preceding the month 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. Penalty on Current Taxes:

a) Where current taxes remain unpaid after the due date noted in Section 1 of this bylaw, there shall be added thereto a penalty, calculated at the rate of 1.5% of the unpaid tax as at 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.

4. Repeal of Previous Bylaws:

a) Bylaw 6/99 is hereby repealed.

5. Coming Into Force:

This bylaw shall come into force as of January 1, 2013.

(seal)

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Mayor

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Chief Administrative Officer