

TOWN OF TISDALE

BYLAW NO. 11/25

A BYLAW TO ESTABLISH PROPERTY TAX PENALTIES

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

1. Due Date

Property and other taxes levied by the Town of Tisdale are deemed to be imposed on the 1st day of January in each year and shall be due on the 30th day of June.

2. Penalty on Arrears of Taxes

- a) Taxes that 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 2% per month (24% per annum), added on the first day of each month and applied to the total taxes that remain unpaid at the end of the month preceding the month in which the penalty is applied.
- c) The penalty charges are to be added to and form part of the tax roll.

3. Penalty on Current Taxes

- a) Taxes that remain unpaid after the 30th day of June 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 2% per month, added on the first day of each month and applied to the total taxes that remain unpaid at the end of the month preceding the month in which the penalty is applied.
- c) The penalty charges are to be added to and form part of the tax roll.

4. Education Property Taxes

- a) As per Section 279(2) of *The Municipalities Act*, the penalties imposed by this bylaw shall be applied to any education property taxes that have been levied by the Town of Tisdale and that remain unpaid.

5. Repeal

- a) Bylaw #7/20 is hereby repealed.

6. Come Into Force

This bylaw shall come into force on the 1st day of January, 2026.

Mayor

Chief Administrative Officer