

**Resort Village of Island View**

**Bylaw 2-2007**

**A BYLAW TO ALLOW A DISCOUNT FOR THE PROMPT PAYMENT OF CURRENT TAXES AND THE LEVYING OF A PENALTY ON OVER-DUE TAXES AS OF DECEMBER 31<sup>ST</sup>**

The Council of the Resort Village of Island View in the Province of Saskatchewan enacts as follows:

1. Discounts shall be allowed on current taxes, other than local improvement taxes (whether or not the amount of taxes for the current year has been determined) calculated as follows:
  - (a) A discount of 15% shall be allowed on all current taxes paid on or before July 31<sup>st</sup> and:
  - (b) 10 % shall be allowed if paid on or before August 31<sup>st</sup>
  - (c) 5 % shall be allowed if paid on or before September 30<sup>th</sup>
  
2. The penalty on tax arrears as provided in Section 280 (1) of *the Municipalities Act*, shall be 10 % of the arrears or combined amount as the case may be, in each year commencing January 1<sup>st</sup>.

Dated this 28<sup>th</sup> day of April, 2007.

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Ray Farebrother, Mayor

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Judi M. Fisher, Administration