

**BYLAW NO. 3-08**

**A BYLAW OF THE RURAL MUNICIPALITY OF MARRIOTT NO. 317 TO**

**PROVIDE FOR PENALTY ON TAXES.**

The Council of the Rural Municipality of Marriott No. 317 in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of Marriott No. 317 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:
  - i) a simple rate of 12% per annum applied at a rate of 1% per month, added on the first day of the month.
  - ii) the total taxes, excluding any penalties previously added, 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. Repeal Previous Penalty Bylaw

Bylaw No. 4-98 is hereby repealed.

4. Coming Into Force

This bylaw shall come into force on January 1, 2009.

[SEAL]

Colin H. Reeves  
Reeve

Michelle McQueen  
Administrator

Read a third time and adopted  
this 15<sup>th</sup> day of October, 2008.

Michelle McQueen  
Administrator

Certified a true and correct copy of Bylaw No. 3-08  
passed by the Council of the Rural Municipality of  
Marriott No. 317 on the 15<sup>th</sup> day of October, 2008

Colin H. Reeves  
Reeve

Michelle McQueen  
Administrator