

BYLAW NO. 2008-03

**THE RURAL MUNICIPALITY OF KELLROSS NO. 247
LEROSS, SASKATCHEWAN**

A BYLAW TO ESTABLISH PENALTIES ON PROPERTY TAX ARREARS

THE COUNCIL OF THE RURAL MUNICIPALITY OF KELLROSS NO. 247, in the Province of Saskatchewan, ENACTS AS FOLLOWS:

Due Date

1. Property and other taxes imposed by the Rural Municipality of Kellross No. 247 Are deemed to be imposed on the first day of January in each year and shall be due on December 31st of the same year.

Penalty on Arrears of Taxes

2.
 - a) Taxes which 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 9% per annum (0.75% per month), added on the first day of each month.
 - c) The penalty charges are to be added to and shall form part of the tax roll.

Repeal Previous Penalty Programs

3. That Bylaw 2-98 is hereby repealed.

Coming Into Force

4. This Bylaw shall come into force on January 1, 2009.

Reeve

(Seal)

Administrator

Section 279 and 280 of *The Municipalities Act*

Read a Third Time and adopted

This _____ day of _____, 20 ____.

Administrator