

**RESORT VILLAGE OF KANNATA VALLEY  
PROPERTY TAXES  
Bylaw 77.2**

***The Council of the Resort Village of Kannata Valley in the Province of Saskatchewan enacts the following articles and provisions:***

**PURPOSE**

1. The purpose of this bylaw is to regulate the assessment and collection of property taxes in the municipality.

**DEFINITION OF TERMS:**

2. The following definitions and the definitions contained in the Act apply to this Bylaw

Act	the Municipalities Act and amendments thereto
Administrator	the person appointed by council to perform defined administrative functions
Administrative Authority (AA):	the Government of Canada and/or the Government of Saskatchewan
Local Authority (LA):	the Council of the Resort Village of Kannata Valley
Municipality	the Resort Village of Kannata Valley
Council	the administrative body of the Municipality comprised of a mayor and councillors
Assessment	the valuation on property as determined by the Saskatchewan Assessment Management Agency.
Assessor	the administrator of the municipality
3. The assessor is authorized to dispense with the mailing of assessment notices except in cases where the assessment in respect of land or improvements is a new assessment or has changed from the previous year.
4. The municipality shall set up a Board of Revision as set out in the Act.
5. The fee to appeal to the Board of Revision shall be fifty (\$50.00) dollars payable at the time of filing an appeal with the Secretary of the Board.
6. The appeal fee shall be refunded if the appeal is withdrawn 10 days before a scheduled hearing or where the decision of the Board of Revision is in favour of the appellant.
7. Property taxes levied by the municipality are deemed to be imposed on the first day of January in each year and shall be due and payable at the levied amount on the 31<sup>st</sup> day of December of the current year.
8. Property tax payments will be only be accepted after a property tax invoice is issued.
9. To encourage prompt payment of the current year's taxes on property, a discount of fifteen (15%) percent of the current property tax amount will be deducted from the amount levied where the payment for the full amount due is received on or before the 31<sup>st</sup> day of August of the current year.
10. Taxes that remain unpaid after the 31<sup>st</sup> day of December of the year in which they are levied shall be deemed to be in arrears and will be subject to a penalty calculated at the rate of fifteen (15%) percent per annum. The calculated amount of the penalty will be added to the arrears that will become the total tax account receivable.
11. Other fees and charges levied by the municipality that remain unpaid at the end of each calendar year may, pursuant to the Act, be added to the amount of arrears referred to in Article 10 above.

**REFERENCE BYLAWS**

12. Bylaw 77.1 is hereby repealed and replaced by Bylaw 77.2

**EFFECTIVE DATE**

13. THIS BYLAW comes into force and takes effect immediately after having received third reading.

Resolution R81/16, First Reading of Bylaw 77.2, "Carried" at the April 18, 2016 regular council meeting  
Resolution R82/16, Second Reading of Bylaw 77.2 "Carried" at the April 18, 2016 regular council meeting  
Resolution R84/16, Third Reading of Bylaw 77.2 "Carried" at the April 18, 2016 regular council meeting

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Mayor: Ken MacDonald

Seal

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Administrator: Jack McHardy