



Resort Village of Island View

BYLAW NO. 03/2026 TAX INCENTIVES & PENALTIES BYLAW

A BYLAW OF THE RESORT VILLAGE OF ISLAND VIEW, IN THE PROVINCE OF SASKATCHEWAN, TO ESTABLISH PROPERTY TAX INCENTIVES & PENALTIES

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

1. DUE DATE

1.1 Property and other taxes imposed by the Resort Village of Island View are deemed to be imposed on the first day of January in each year and shall be due on December 31st.

2. PENALTY ON ARREARS OF TAXES

2.1 Taxes which remain unpaid after December 31st of the year in which they are levied shall be subject to a penalty.

2.2 The method of calculating the penalty shall be a simple rate of 10% per annum, added on January 1st applied to the total taxes that remain unpaid as at January 1st of the year in which the penalty is being applied.

2.3 The penalty charges are to be added to and shall form part of the tax roll.

3. INCENTIVE PROGRAM – PROMPT PAYMENT

3.1 Discounts shall be allowed from the time the notice of the levy is sent until September 30th, to encourage prompt payment only by e-Transfer, Cheque, or Debit of the current year's taxes on property.

3.2 Payments of current taxes received from the time the notice of the levy is sent until the end of September shall be eligible for a discount of 5% of the amount paid if payment is made by e-Transfer, Cheque or Debit only.

4. INCENTIVE PROGRAM – PREPAYMENT

4.1 From January 1st until September 30th discounts shall be allowed with respect to the prepayment of the current year's taxes on property if payment is made by e-Transfer, Cheque or Debit only.

4.2 The rate of discount relative to prepayment of taxes shall be a constant discount of 5% if payment is made by e-Transfer, Cheque or Debit only.

5. EDUCATION PROPERTY TAXES

5.1 Sections 3 and 4 do not apply to property taxes levied on behalf of a school division.

6. REPEAL

6.1 Bylaw No. 03/2025, being a Bylaw to Establish Property Tax Incentives and Penalties is hereby repealed.



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7. COMING INTO FORCE

7.1 This Bylaw shall come into force and take effect on the final date of passing by Council.

Read a first time this 28th day of February, 2026.

Read a second time this 28th day of February, 2026.

Read a third time and passed this 28th day of February, 2026.



Joseph Paslanski

Mayor

[Signature]

Chief Administrative Officer

Certified to be a true copy of
Bylaw No. 03/2026 adopted by the
Council of the Resort Village of Island View,
on the 28th day of February, 2026.

[SEAL]

Chief Administrative Officer