

Resort Village of Candle Lake Council Meeting

May 9, 2014,

A Council Meeting of Council for the Resort Village of Candle Lake was held on May 09, 2014, in Resort Village of Candle Lake Council Chambers.

ATTENDANCE: The following were in attendance:

Quinn, John	- Mayor
Tarasiuk, Louise	- Councilor
Painchaud, Carey	- Councilor
Simoneau, Maurice	- Councilor
Lozej, Michelle	- Councilor
Joan Corneil	- Administrator

1. CALL TO ORDER: Mayor John Quinn called the meeting to order at 1:00 P.M.

2. SUBMISSION OF PECUNIARY INTEREST: None

3. ADOPTION OF MINUTES:

85/2014 TARASIUK:

That the Minutes of the Special Council meeting held April 11, 2014, the minutes of the Regular Council held April 14, 2014 and the Minutes of the Special Council Meeting held April 26, 2014 be taken as read and adopted.

Error Noted:

April 26, 2014 Special Meeting of Council – Adjournment time 11:35 am

CARRIED

4. APPROVAL OF AGENDA:

86/2014: LOZEJ:

That the Agenda for this meeting is approved as amended, and, that presentations, delegations and speakers listed on the Agenda be heard when called forward by the Mayor.

CARRIED

Amendment: to item 5 Name change from Bruce Smith to Bruce Gamble

Addition to agenda: Letters under 5.1

5. Public Hearings and Appeals:

Public Hearing opened at 1:02 PM

Discretionary Use applications

5.1 Discretionary Use application from Cathy Smith for a home based business (contract for Bob Cat Services) at 21 Saskatchewan Drive.

Resort Village of Candle Lake Council Meeting

May 9, 2014,

- Attending: Bruce Gamble for Cathy Smith
- Correspondence received from
 - Tal & Angela Young
 - Ernie and pam Shynkaruk, Kerry and Lynn Sereda, Jack Miller, Lloyd May
 - Phil Roy (via email)
 - Craig and Paula Eldstrom
 - Lloyd and Orena Gordon (via email)
 - Doug and Dawn Richards
 - Randy and Lynette Martin
 - Nelson and Denise Schellenberg
 - Scott Gordon
 - Trevor Gordon
- Report from Administrator dated May 01, 2014

Public Hearing closed at 1:13 pm

87/2014 TARASIUK:

That the application for a home based business located at 21 Saskatchewan Drive relating to an office for booking bobcat work be approved subject to the following conditions:

- a. That the home based business complies with all articles outlined in section 5.16 of the Zoning Bylaw.
- b. That no repair work is done on the property other than what would normally be expected for personal reasons
- c. There will be no storage of equipment other than permitted by section 5.16.8 in the Zoning Bylaw
- d. No more than 1 Bobcat on the premises.

Recorded Vote: Councilor Simoneau – No, Councilor Tarasiuk – Yes, Councilor Lozej – No, Councilor Painchaud – No, Mayor Quinn – No.

DEFEATED

6. PRESENTATIONS, DELEGATIONS AND RELATED REPORTS:

- 6.1 Appeal from Barry and Louise Bates regarding property on Public Reserve
- Letter from Roberta Bates
 - Email stream regarding letter from Roberta Bates
 - Courtesy letter sent
 - Order letter sent

Resort Village of Candle Lake Council Meeting

May 9, 2014,

- Letter from Margo English, Administrator dated November 22, 2010 regarding Onechassa Drive lakefront properties
- Map of subject property
- Survey map with encroachments

88/2014 LOZEJ:

That the appeal from Barry and Louise Bates regarding the Order letter to remove a boardwalk from public reserve in Onechassa be approved and that Barry and Louise Bates be allowed to maintain the boardwalk

DEFEATED

6.2 Candle Lake Chamber of Commerce – delegation to discuss allocation of business license fees.

- Letter from Chamber of Commerce
- Report from Administrator dated May 01, 2014 regarding business license fees and application of fees.

TABLED

6.3 Clearsand Marina- delegation to receive answers to questions as outlined in letter

- Letter from Don Hope, President Clearsand Marina dated April 25, 2014
- Email stream regarding Clearsand Marina between the RVCL, Community Planning and SERM- Lands Branch

TABLED

7. COMMUNICATIONS/PETITIONS PACKAGE:

ITEMS REMOVED: 7.3 Letter from Carolyn O'Leary dated April 27, 2014 regarding the planting of a tree in Mosher Park

89/2014 Simoneau:

That administration review further in regards to species, size and placement and find out if there will be a plaque dedicating the tree.

CARRIED

7.1 Letter from Candle Lake Parks and Rec Board dated April 30, 2014 regarding Canada Day Celebrations

RECOMMENDATION: That Council formally sanctions the celebrations for Canada Day as outlined by the Parks and Rec Board and that administration is directed to send a letter regarding this.

7.2 Letter from Sasktel dated April 24, 2014 regarding Internet Service.

RECOMMENDATION: Receive and file

May 9, 2014,

90/2014 PAINCHAUD:

That the Communications/Petitions Package be received and referred as indicated.

CARRIED

8. Consent Agenda:

8.1 Reports from Mayor Quinn, Councillor Tarasiuk and Joan Corneil, Administrator regarding attendance Kindersley Municipal Infrastructure Conference

RECOMMENDATION: Receive and file

8.2 Report from Ed Horn regarding attendance at SPRA Spring Symposium

RECOMMENDATION: Receive and File

8.3 Report from Parks and Rec Dated April 17, 2014

Recommendation: Receive and file

8.4 Report from Mayor John Quinn dated May 01, 2014 regarding the attendance of a SAKW meeting in Prince Albert April 30, 2014

Recommendation: Receive and file

91/2014 PAINCHAUD:

That the Consent Agenda be received and that the recommendations contained therein be approved as indicated. **CARRIED**

9.1 Report from Administrator dated May 04, 2014 regarding the subdivision of NW ¼ Section 15 and SW ¼ Section 22 -55-22 W2M.

92/2014 PAINCHAUD: That the Resort Village of Candle Lake inform Community Planning that the application for subdivision of NW ¼ Section 15 and SW ¼ Section 22 -55-22 W2M is approved and that the subdivision complies with Section 8 of Bylaw 02 of 2002.

CARRIED

Resort Village of Candle Lake Council Meeting

May 9, 2014,

9.2 Report # 29 of 2014 from Administrator dated May 04, 2014 regarding 2014 budget and applicable Bylaws.

93/2014 LOZEJ:

That Council adopt the 2014 Operating and Capital Budget including:

- revenues totaling **\$7,659,986**
 - Municipal Taxes..... \$ 2,647,730
 - Revenue Sharing\$ 167,000
 - Other.....\$ 4,845,256
 -
- expenditures totaling **\$ 7,659,986**
 - General Government.....\$ 724,980
 - Protective Services.....\$ 166,521
 - Transportation Services.....\$ 5,256,186
 - Health & Wellness.....\$ 6,780
 - Planning & Development.....\$ 48,960
 - Parks & Recreation.....\$ 52,559
 - Reserves.....\$ 1,109,000
 - Loan Payments..... \$ 295,000

94/2014 TARASIUK:

That Council gives three readings to Bylaw 05 of 2014 that being a Bylaw to set the Mill rate factors as 1 for Agriculture and Residential properties and 2.12 for Commercial and Industrial properties and that Bylaw 05 of 2014 be laid on the table and brought up under the order of business- Introduction and Consideration of Bylaws.

CARRIED

95/2014 PAINCHAUD:

That Council gives three readings to Bylaw 06 of 2014 that being a Bylaw to set a Base Tax for all property types and that bylaw 06 of 2014 be laid on the table and brought up under the order of business- Introduction and Consideration of Bylaws.

CARRIED

96/2014 SIMONEAU:

That Council approves a uniform mill rate of 3.3

CARRIED

May 9, 2014,

9.2 Report # 30/2014 from the administrator dated May 04 regarding the 2014 Tax Payment Incentives and penalties.

97/2014 LOZEJ

That Bylaw No 07 of 2014 a Bylaw to Establish Tax Payment Incentives and Penalties be given three (3) readings and that bylaw 07 of 2014 be laid on the table and brought up under the order of business- Introduction and Consideration of Bylaws.

CARRIED

9.4 Report from Administrator regarding Financial Report and Accounts paid and payable.

98/2014 TARASIUK:

That Council approves the financial statements and accounts paid as presented and that the Accounts Payable as listed be paid.

CARRIED

10. INQUIRIES

11. INTRODUCTION AND CONSIDERATION OF BYLAWS:

11.1 Bylaw No. 5 of 2014 a Bylaw to allow for a mill rate factor

11.2 Bylaw No 6 of 2014 a Bylaw to allow for a base tax

11.3 Bylaw 7 of 2014 a bylaw to allow for Tax payment incentives and penalties

99/2014 LOZEJ:

That Bylaws No. 05, 06 and 07 of 2014 be read a first time

CARRIED

100/2014 SIMONEAU:

That Bylaw No. 05, 06 and 07 of 2014 be now read a second time

CARRIED

101/2014 LOZEJ:

That leave be granted to read Bylaw 05, 06 and 07 of 2014 a third time.

CARRIED

102/2014 TARASIUK:

That Bylaw 05, 06 and 07 of 2014 be read a third time and passed; and. that Bylaw No. 05, 06 and 07 of 2014, be now adopted, sealed and signed by the Mayor and Administrator.

CARRIED

12. Unfinished Business Bylaws:

Resort Village of Candle Lake Council Meeting

May 9, 2014,

13. Giving Notice:

14. Motions:

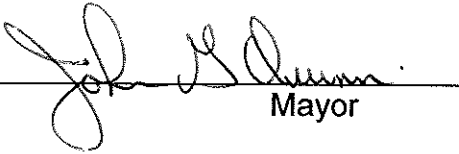
15. ADJOURNMENT

103/2014

SIMONEAU:

That the meeting adjourns at 3:00 PM

CARRIED



Mayor



Administrator

RESORT VILLAGE OF CANDLE LAKE
ACCOUNTS PAYABLE/PAID
as of May, 2014

Cheque #	Vendor Name	Amount	Description	Purchase Order	Cheque Date	Payment Released
6938	SGI - Autofund	1,414.00	2008 Dodge Ram		Apr 11/14	Apr 11/14
6939	Barber, Chris	83.20	Mileage - Part Pickup		Apr 23/14	
6940	C.U.P.E.	183.73	Apr Remittances		Apr 23/14	Apr 23/14
6941	Candle Lake Fine Foods	17.97	Water		Apr 23/14	
6942	Candle Lake Home Building Cen	250.37	Hall Maintenance	2014-17	Apr 23/14	Apr 23/14
6943	Carrier, Grant	287.20	SAFC Conference Expenses		Apr 23/14	
6944	Challand, Josh	943.28	SIAST Water Course Expenses		Apr 23/14	Apr 23/14
6945	Earthworks Equipment Corp.	24.92	Maintenance Parts		Apr 23/14	Apr 23/14
6946	Globalstar Canada Satellite Co.	68.1	First Responder/Fire Pagers		Apr 23/14	Apr 23/14
6947	Greenland Waste Disposal Ltd.	339.31	Maintenance/Recycle Bins		Apr 23/14	Apr 23/14
6948	Harker, Wes	511.40	Mutual Aid/SAFC Conf Expenses		Apr 23/14	Apr 23/14
6949	HBI Office Plus Inc.	984.56	Industrial Paper Folder	2014-26	Apr 23/14	Apr 23/14
6950	Horn, Ed	239.20	SPRA Trail Building Wrkshp Expense		Apr 23/14	
6951	Jackow, Dezilda	288.00	Apr Janitorial		Apr 23/14	Apr 30/14
6952	Jay's Group of Companies	68.57	Shipping - Garbage Truck Repairs		Apr 23/14	
6953	Kal Tire	641.77	Garbage Truck Repairs		Apr 23/14	
6954	Korpan Tractor	56,845.69	Loader Repairs		Apr 23/14	Apr 23/14
6955	Matkowski, Patricia	1,125.00	Apr Janitorial		Apr 23/14	Apr 30/14
6956	Meyers Norris Penny	2,247.38	Bookkeeping Services		Apr 23/14	
6957	Municipal Employee Pension	4,303.84	Apr Remittances		Apr 23/14	Apr 23/14
6958	North Central Mutual Aid Assoc	125.00	Membership		Apr 23/14	
6959	Outback Renewal Ltd.	630.00	Contract Services - Cat at Landfill		Apr 23/14	
6960	PA Battery	54.95	Battery for Pressure Washer	960954	Apr 23/14	
6961	Pitney Bowes	37.46	Postage Meter Lease		Apr 23/14	Apr 23/14
6962	Prince Albert Co-Op Assoc.	4,147.23	Oil and Gas		Apr 23/14	Apr 23/14
6963	Queen's Printer Revolving Fund	166.50	Assessment Notice & Subscription		Apr 23/14	Apr 23/14
6964	Receiver General of Canada	9,634.46	Apr Remittances		Apr 23/14	Apr 23/14
6965	Saskatoon Inn	1,148.82	SAFC Conference Expenses	2014-002	Apr 23/14	Apr 23/14
6966	SaskEnergy	812.41	Mar Expenses		Apr 23/14	Apr 23/14
6967	SaskPower	6,387.79	Mar Expenses		Apr 23/14	Apr 23/14
6968	SaskEnergy	1,575.12	Mar Expenses		Apr 23/14	Apr 23/14
6969	Scott, Heather	18.46	Mileage		Apr 23/14	
6970	SGI - Autofund	1,308.00	Ford Ranger		Apr 23/14	
6971	SUMA - Group Benefits	1,957.24	Apr Remittances		Apr 23/14	Apr 23/14
6972	TAXervice Inc.	165.00	Tax Enforcement		Apr 23/14	Apr 23/14
6973	Triod Supply	253.88	Maintenance - Parts	960955	Apr 23/14	
6974	Tropical Inn, North Battleford	219.98	Challand - OHS Training	2017-27	Apr 23/14	Apr 23/14
6975	Wilcox Zuk Chovin Law Office	259.31	Legal Fees		Apr 23/14	Apr 23/14
6976	Clifton Associates Ltd.	1,930.69	Landfill Maintenance		Apr 30/14	
6977	Lozej, Michelle	225.00	Council Indmenity April		Apr 30/14	
6978	MDH Engineered Solutions Corp	9,977.38			Apr 30/14	
6979	S.A.F.C.	262.50	Fire Chief Convention		Apr 30/14	
6980	SGI - Autofund	1,258.00	Ford F350 Insurance		Apr 30/14	
6981	SIAST Palliser Campus	930.00	Challand - Water Managment		Apr 30/14	
6982	Specialty Buidling Inspections	2,236.41	Apr Remittances		Apr 30/14	
6983	SUMA	2,199.70	Membership and Office Supplies		Apr 30/14	
6984	Tarasiuk, Louise	582.50	Council Indmenity April		Apr 30/14	
	TOTAL	119,371.28				

RESORT VILLAGE OF CANDLE LAKE
ACCOUNTS PAYABLE/PAID
as of May, 2014

Cheque #	Vendor Name	Amount	Description	Purchase Order	Cheque	Payment
7044	Sask Rivers School Div #119	103,516.22	May Remit		June 2/14	June 2/14
7045	Simoneau, Maurice L.	245.00	May Indemnity		June 2/14	
7046	SUMA - Group Benefits	2,101.24	May Remit		June 2/14	June 2/14
7047	Sutherland Automotive Group	197.12	Steering Box/Gear	960971	June 2/14	
7048	ZEP Factory Outlet	71.66	Ditch Cleanup Bags	2014-34	June 2/14	
	TOTAL	222,264.22				

Resort Village of Candle Lake
Statement of Financial Activities - Condensed
For the Period Ending April-30-14

REVENUES	Current	Year To Date	Budget	Variance	%
Taxation					
Municipal Taxes					
Abatements and Adjustments			(500.00)	500.00	
Discount on Current Year Taxes	(1,953.73)	(13,820.17)	(352,580.00)	338,759.83	4
Net Municipal Taxes	(1,953.73)	(13,820.17)	(353,080.00)	339,259.83	4
Penalties on Tax Arrears	6,131.29	25,490.48	53,270.00	(27,779.52)	48
Total Taxation:	4,177.56	11,670.31	(299,810.00)	311,480.31	104
Fees and Charges					
Custom Work	(536.13)	448.87	13,200.00	(12,751.13)	3
Sale of Supplies and Gravel	126.00	126.00	1,740.00	(1,614.00)	7
Rentals	600.00	1,660.00	6,600.00	(4,940.00)	25
Policing and Fire Fees			300.00	(300.00)	
Recreation Fees	2,610.00	4,091.00	1,500.00	2,591.00	273
Cemetery Fees			800.00	(800.00)	
Licenses and Permits	4,063.80	8,743.80	209,700.00	(200,956.20)	4
General Office Services	658.50	1,823.30	8,120.00	(6,296.70)	22
Landfill/Waste Collection Fees	869.06	6,744.16	36,910.00	(30,165.84)	18
Total Fees and Charges:	8,391.23	23,637.13	278,870.00	(255,232.87)	8
Maintenance and Development Charges					
Development Charges		8,000.00	30,420.00	(22,420.00)	26
Total Maintenance and Development Charge	0.00	8,000.00	30,420.00	(22,420.00)	26
Unconditional Transfers					
Unconditional Transfers	10,523.44	32,172.94	239,180.00	(207,007.06)	13
Total Unconditional Transfers:	10,523.44	32,172.94	239,180.00	(207,007.06)	13
Grants in Lieu of Taxes					
Provincial			4,500.00	(4,500.00)	
Total Grants in Lieu of Taxes:	0.00	0.00	4,500.00	(4,500.00)	0
Investment Income and Commissions					
Investment and Income Revenue		4,428.09	15,000.00	(10,571.91)	30
Total Investment Income and Commissions:	0.00	4,428.09	15,000.00	(10,571.91)	30
Total REVENUES:	23,092.23	79,908.47	268,160.00	(188,251.53)	30
Transfers To Revenue					
Trans.from Equipment Reserve			(50,000.00)	50,000.00	
Trans.fromRoads/Streets Reserve			(500,000.00)	500,000.00	
Trans. from Health Centre Reserve		36,000.00		36,000.00	
from CIB Environ. Reserve	1,200.00	1,200.00		1,200.00	
s & Rec Committee Revenue			2,190.00	(2,190.00)	
Total Transfers To Revenue:	1,200.00	37,200.00	(547,810.00)	585,010.00	107

Resort Village of Candle Lake
Statement of Financial Activities - Condensed
For the Period Ending April-30-14

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
General Government Services					
Wages	31,369.37	88,136.40	270,570.00	182,433.60	33
Benefits	6,864.05	13,478.68	33,900.00	20,421.32	40
Professional/Contract Services	43,275.48	103,079.94	107,040.00	3,960.06	96
Utilities	1,556.66	7,277.89		(7,277.89)	
Maintenance, Material and Supplies	1,171.94	5,225.87		(5,225.87)	
Interest		1,651.79		(1,651.79)	
Total General Government Services:	84,237.50	218,850.57	411,510.00	192,659.43	53
Protective Services					
Police Protection					
Contractual Services	2,364.59	7,327.51		(7,327.51)	
Total Police Protection:	2,364.59	7,327.51	0.00	(7,327.51)	0
Fire Protection					
Wages	516.67	2,066.68		(2,066.68)	
Professional/Contractual Services	2,810.24	10,420.32		(10,420.32)	
Utilities	1,921.00	5,234.78		(5,234.78)	
Maintenance, Materials and Supplies	48.86	905.88		(905.88)	
Total Fire Protection:	5,296.77	18,627.66	0.00	(18,627.66)	0
Total Protective Services:	7,661.36	25,955.17	0.00	(25,955.17)	0
Transportation Services					
Maintenance					
Wages	27,294.64	66,098.33		(66,098.33)	
Benefits	4,442.05	10,296.28		(10,296.28)	
Professional/Contractual Services	16,240.70	22,179.84		(22,179.84)	
Utilities	5,385.22	21,199.02		(21,199.02)	
Maintenance, Materials & Supplies	62,389.08	73,192.74		(73,192.74)	
Total Maintenance:	115,751.69	192,966.21	0.00	(192,966.21)	0
Total Transportation Services:	115,751.69	192,966.21	0.00	(192,966.21)	0
Public Health and Welfare Services					
Utilities	268.74	1,076.25		(1,076.25)	
Total Public Health and Welfare Services:	268.74	1,076.25	0.00	(1,076.25)	0
Planning and Development Services					
Wages and Benefits	3,884.84	9,394.67		(9,394.67)	
Professional/Contractual Services		875.00		(875.00)	
Utilities	33.95	134.73		(134.73)	
Maintenance, Materials and Supplies		768.45		(768.45)	
Total Planning and Development Services:	3,918.79	11,172.85	0.00	(11,172.85)	0
Recreation and Cultural Services					
Benefits	365.58	609.30		(609.30)	
Professional/Contractual Services	227.81	4,778.61		(4,778.61)	
Utilities - Heat	423.32	2,903.28		(2,903.28)	
Utilities - Power	318.63	1,149.94		(1,149.94)	
Utilities - Telephone	46.28	185.12		(185.12)	
Utilities - Other	100.00	317.50		(317.50)	

Resort Village of Candle Lake
Statement of Financial Activities - Condensed
For the Period Ending April-30-14

	Current	Year To Date	Budget	Variance	%
Grants and Contributions		66.08		(66.08)	
Other	151.12	292.78		(292.78)	
Total Recreation and Cultural Services:	1,632.74	10,302.61	0.00	(10,302.61)	0
Total EXPENDITURES:	213,470.82	460,323.66	411,510.00	(48,813.66)	112
CHANGE IN NET FINANCIAL ASSETS					
REVENUES	24,292.23	117,108.47	(279,650.00)	396,758.47	142
EXPENDITURES	213,470.82	460,323.66	411,510.00	(48,813.66)	112
CHANGE IN NET FINANCIAL ASSETS	(189,178.59)	(343,215.19)	(691,160.00)	347,944.81	50
Operating Surplus/Deficit (Chg in Net Asst)	(189,178.59)	(343,215.19)	(691,160.00)	347,944.81	50
Transfers					
Transfers In	1,200.00	37,200.00	(547,810.00)	585,010.00	107
Total Transfers:	1,200.00	37,200.00	(547,810.00)	585,010.00	107
Change in General Surplus	(187,978.59)	(306,015.19)	(1,238,970.00)	932,954.81	25

Account Balances	Current	Year to Date	Balance
Cash and Investments			
Office Petty Cash			500.00
Office Float			200.00
Landfill Float			70.00
General Bank Acct.	(110,317.79)	(172,426.52)	112,376.52
Tax Bank Account		12.40	91.23
Cash- Investors Savings Account		(256,095.39)	2,365,591.31
Cash - Parks & Rec Operating Acct			6,814.35
Parks & Rec Bingo Account			2,153.53
Health Committe-Gen.Account			2,414.23
Health Committee-Building Fund			4,544.79
First Responders Bank Account			230.22
Parks & Rec-Playground Acct			1,241.33
Total Cash and Investments:	(110,317.79)	(428,509.51)	2,496,227.51
Municipal Taxes Receivable			
Municipal - Tax Receivable - Current	(26,885.39)	(109,311.49)	73,572.39
Municipal - Tax Receivable - Arrears	(10,799.64)	4,840.99	150,314.52
Municipal - Adjustment/Cancellation			4,435.87
Municipal Receivable-WCB Cert	53.49	157.65	2,974.26
Total Municipal Taxes Receivable:	(37,631.54)	(104,312.85)	231,297.04
Other receivables			
C. Rivers Taxes Receivable	(38,613.34)	(71,508.65)	201,700.37
Accounts Receivable		(2,384.40)	30.00
Other Receivable #3			(1,250.00)

Resort Village of Candle Lake
 Bank Reconciliation
 Gen Bank Account 110-110-120
 Adv. Credit Union, Candle Lake Branch
 30/Apr/14

	Bank Statement Balance 30/Apr/14	136,948.05
ADD:		
Outstanding Deposits		7,417.76
Preauthorized batch #2014-0014		13,006.17
Preauthorized batch #2014-0019		13,236.92
Debit		75.00
LESS:		
Outstanding Cheques and Withdrawals:		
See Attached List		(54,762.12)
Council indemnities		(2,950.00)
Fire		(516.67)
	Adjusted Bank Statement Balance	112,455.11

	General Ledger Balance 30/Apr/14	112,376.52
Items not posted to the general ledger:		
1st data		(41.80)
		(9.06)
interest		129.27
		0.02
	Adjusted General Ledger Balance 30/Apr/14	112,454.95

Variance 0.16

**Resort Village of Candle Lake
Bylaw 07 of 2014**

Tax Payment Incentives and Penalties

A BYLAW TO ESTABLISH PROPERTY TAX PAYMENT INCENTIVES AND PENALTIES

The Council of the Resort Village of Candle Lake in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Resort Village of Candle Lake 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 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 compound rate of **1.8 % per month (0.018)**, added on the first day of each month and applied to the total taxes and penalties 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. Incentive Program – Prompt Payment

- a) Discounts shall be allowed from the time the notice of the levy is sent until July 31st, to encourage prompt payment of:
 - i) the current year's taxes on property;
 - ii) special taxes;
 - iii) local improvement special assessments.
- b) Payments of current taxes received:
 - i) from the time the notice of levy is sent until the end of **July** shall be eligible for a discount of **15.00%** of the amount paid,

4. Incentive Program – Prepayments

- a) From January 1 until June 30, discounts shall be allowed with respect to the prepayment of:
 - i) the current year's taxes on property;
 - ii) special taxes;
 - iii) local improvement special assessments.
- b) The rate of discount relative to prepayment of taxes shall be **15.00%**

5. **Repeal Previous Incentive and/or Penalty Programs**


Bylaw #10-2013, a Bylaw to Establish Property Tax Incentives and Penalties is hereby repealed.

6. This Bylaw shall come into force on June 01, 2014.

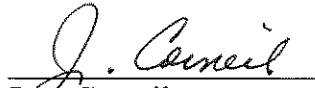
Introduced and read for a first time this 09 day of MAY 2014.

Read for a second time this 09 day of MAY, 2014.

Read for a third time and passed this 09 day of MAY, 2014



John Quinn
Mayor



Joan Corneil,
C.A.O.



RESORT VILLAGE OF CANDLE LAKE

BYLAW 6-2014

A BYLAW TO PROVIDE FOR A BASE TAX

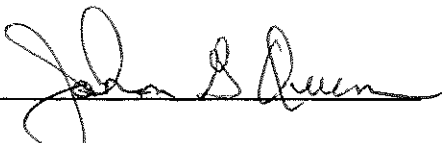
The Council of the Resort Village of Candle Lake in the Province of Saskatchewan enacts as follows:

1. This bylaw shall be known as the "Base Tax Bylaw".
2. A base tax of \$650 shall apply to all non-arable, agricultural and residential property types within the Resort Village commencing with the 2014 tax year.
3. A base tax of \$ 845 shall apply to all commercial and industrial properties within the Resort Village commencing with the 2014 tax year.
4. Bylaw 9 – 2013 passed June 26, 2013, is hereby repealed.

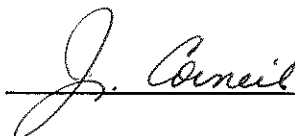
Introduced and read for the first time this *09* day of *MAY*, 2014.

Read for a second time this *09* of *MAY*, 2014.

Read for a third time and passed this *09* day of *MAY*, 2014.



Mayor John G. Quinn



Chief Administrative Officer – Joan Corneil



RESORT VILLAGE OF CANDLE LAKE

BYLAW 5 -2014

A BYLAW OF THE RESORT VILLAGE OF CANDLE LAKE TO ESTABLISH A MILL RATE FACTOR FOR THE 2014 TAXATION YEAR.

The Council of the Resort Village of Candle Lake in the Province of Saskatchewan enacts as follows:

1. The mill rate factor levied with respect to land and improvements in the non-arable, agricultural, and residential classifications shall be 1.0 for the year 2014.
2. The mill rate factor levied with respect to land and improvements in the commercial and industrial classifications shall be 2.12 for the year 2014.
3. Bylaw 8 -2013, passed June 23, 2013 is hereby repealed.

Introduced and read for the first time this *09* day of *MAY*, 2014

Read for a second time this *09* of *MAY*, 2014.

Read for a third time in open Council and passed this *09* day of *MAY*, 2014



Mayor John G. Quinn



Chief Administrative Officer – Joan Corneil

