

A BYLAW TO CONVERT BUSINESS TAX TO A LICENSE FEE

The council of the Village of Coronach in the province of Saskatchewan, enacts as follows:-

1. In this bylaw the expression "business" shall not include the business of a public hotel or other place of public accommodation.

2. All taxes in respect of the assessment of all classes of businesses (or here set out classes of businesses to be affected) carried on within this village shall be deemed to be a license fee.

3. A person whose business tax has been constituted a license fee as provided in section 2, shall forthwith after notice of the adoption of this bylaw has been forwarded to him by registered mail apply to the secretary treasurer of this village for a license in respect of the business carried on or engaged in by him.

4. The secretary treasurer is hereby authorized to issue a license in respect of an application made under section 3 where such application is accompanied:

- (a) in the case where the business tax has been determined for the year, by payment of one-half of the amount of the license fee and the balance on the first day of July.
- (b) in the case where the business tax has not been determined for the year, by payment of one-half of the amount equal to the tax determined for that business in the next preceding year and the balance on the first day of July.
- (c) in the case where no business tax in respect of that business was determined in the next preceding year, by payment of one-half of the estimated total tax as determined by the secretary treasurer, the amount of which estimated total tax shall not exceed the license fee payable in respect of any similar business and the balance on the first day of July.

5. In cases where there is a balance payable by reason of an adjustment as provided in section 4, clause (b) or (c), such balance shall be paid within 30 days of the date of mailing of the tax notice (or substitute stipulation desired).

6. No person whose business tax has been constituted a license fee shall engage in, operate, or carry on such business within this village unless he shall have obtained from the secretary treasurer of this village a license for such business in accordance with the provisions of this bylaw.

7. A person who contravenes any of the provisions of this bylaw is guilty of an offence and liable on summary conviction to the penalties provided in the general penalty bylaw of this village.

8. That bylaw No. 170, adopted by resolution of council on the 14th day of April, 1970, is hereby repealed.

Bill Payne
Overseer

Gladys Milligan
Secretary Treasurer

Certified a true copy of the bylaw adopted by resolution of the council on the 8 day of December 1970.

Bill Payne
Overseer

Gladys Milligan
Secretary Treasurer

