

**TOWN OF ST. BRIEUX**  
**BYLAW NO 08-2023**  
**A BYLAW TO ESTABLISH PROPERTY TAX PAYMENT & RECEIPTING**

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Council of the Town of St. Brieux in the Province of Saskatchewan enacts as follows:

**1. Due Date**

Property and other taxes imposed by the Town of St. Brieux are deemed to be imposed on the first day of January in each year and shall be due on December 31<sup>st</sup>.

**2. Penalty on Arrears of Taxes**

- a) Taxes which remain unpaid after the 31<sup>st</sup> 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 10% per annum, added on January 1<sup>st</sup>, applied to the total taxes that remain unpaid as of January 1 of the year 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. Prompt Payment**

- a) Discounts shall be allowed from the time the notice of the levy is sent until July 31<sup>st</sup>, 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 the levy is sent until the end of July shall be eligible for a discount of 5.00% of the amount paid.

**4. Prepayments**

- a) Between the months of January and December, 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
  - i) Constant discount
    - (1) shall be 5%.

**5. Payment receipting dates**

- a) When payments are subject to discounts or penalties the cut off for payment shall be considered as being completed as long as are initiated prior to the final dates required:
  - i) Internet Banking/E-transfers – shall be time stamped at 12:59 pm prior to final date.
  - ii) Mail – envelope shall be date stamped prior to final date.

- iii) Cash – Shall be received at the office prior to end of day on the final date.
- iv) Credit Card – Shall be received at the office prior to end of day on the final date.

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

Bylaw 1-2021 is hereby repealed.

**7. Coming into Force**

This bylaw shall come into force on July 1, 2023.



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Mayor

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CAO

Sections 272, 279 and 280 of *The Municipalities Act*

Read a third time and adopted  
this 20 day of June.

CAO

Resolution Number:

2023-0172