

Town of St. Brieux

BYLAW NO 4/2010

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

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 31st.

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 simple rate of 10% per annum, added on January 1st, applied to the total taxes that remain unpaid as at 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 October 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 the levy is sent until the end of August shall be eligible for a discount of 5.00% of the amount paid;
 - ii) during the month of September shall be eligible for a discount of 3.00% of the amount paid;
 - iii) during the month of October and November shall be eligible for a discount of 2.00% 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. Repeal Previous Incentive and/or Penalty Programs

Bylaw 1-2008 is hereby repealed.

6. Coming Into Force

This bylaw shall come into force on January 1st, 2010.



Read a third time and adopted this 21st day of APRIL, 2010

Jennifer Thompson
Administrator

DM Bayle
Mayor

Jennifer Thompson
Administrator
Sections 272, 279 and 280 of The Municipalities Act

Certified a true copy of the bylaw
Adopted by resolution of the Council
On the 21st day of APRIL, 2010

Jennifer Thompson