



## BYLAW NO. 1340/09

### A BYLAW TO PROVIDE FOR DISCOUNTS AND PENALTIES RESPECTING CURRENT TAXES AND ARREARS OF TAXES

**Pursuant to the Municipalities Act,  
the Council of the  
Town of Gravelbourg,  
in the Province of Saskatchewan,  
enacts as follows:**

1. Due Date

Property and other taxes imposed by the Town of Gravelbourg are deemed to be imposed on the first day of January in each year and shall be due on the 30th day of June of the year so imposed.

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 compound rate of 1.5% per month, added on the first day of each month 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. Penalty on Current Taxes

a) Where current taxes remain unpaid after the due date noted in Section 1 of this bylaw, there shall be added thereto a penalty, calculated at the rate of 1% of the unpaid tax as at the first day of each month in which the penalty is being applied.

b) The penalty charges are to be added on the first day of each month in which there are unpaid taxes.

c) The penalty charges are to be added to and form part of the tax roll.

4. Incentive Program – Prepayments

a) From January 1<sup>st</sup> until May 31<sup>st</sup> and whether or not the amount of taxes for the current year has been determined, discounts shall be allowed with respect to the prepayment of the current year's taxes on property but exclude local improvement taxes, special taxes and any other form of special assessments or levies applied to the property.

b) The rate of discount relative to prepayment of taxes shall be as follows:

- i) payments received during the month of January:  
-- a discount of 5% of the amount paid.
- ii) payments received during the month of February:  
-- a discount of 4% of the amount paid.
- iii) payments received during the month of March:  
-- a discount of 3% of the amount paid.
- iv) payments received during the month of April:  
-- a discount of 2% of the amount paid.
- v) payments received during the month of May:  
-- a discount of 1% of the amount paid.

The treasurer may accept payments, to be applied to the current taxes, in advance of the time of the completion of the tax roll for the current year, and shall issue receipts for such payments.

5. Payments accepted, under Section 4 of this Bylaw, may be accepted in any amount, not exceeding 95% the levy of the preceding year where the current year's taxes have not yet been determined.
6. Bylaw No. 1322/08, being a bylaw pertaining to tax discounts and penalties, is hereby repealed.
7. This Bylaw shall come into force and effect January 1<sup>st</sup>, 2010.

*seal*

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*Mayor*

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*Administrator*