



ST. WALBURG

BYLAW 2022-02

A BYLAW OF THE TOWN OF ST. WALBURG

Provision of Incentives and Penalties Respecting Current Municipal Taxes and Arrears of Taxes

The Mayor and Council of the TOWN of ST. WALBURG, Province of Saskatchewan, enacts the following:

PART I: INTERPRETATION

1. The purpose of this Bylaw is to establish incentives for prompt payment of municipal taxes and penalties for late payment of municipal taxes.
2. The incentive discount shall be applicable to only the municipal portion of the levy.
3. The penalty shall be applicable to the entire outstanding amount.

PART II: CURRENT LEVY

4. Property and other taxes imposed by the Town of St. Walburg are deemed to be imposed on the first day of January and shall be due on December 31st of each calendar year.

PART III: INCENTIVE DISCOUNT(S)

5. For prompt payment of current levies, the following municipal levy discount(s) shall be allowed:
 - a. Payments received prior to the first day of July – a discount of five percent [5%].
 - b. Payments received prior to the first day of September – a discount of two percent [2%].
6. Where payments are received prior to the completion of the tax roll, the prepayment shall be at a discount of five percent [5%], once the tax roll is completed. The discount(s) will follow prompt payment discounts set out in Section 5 of this bylaw.
7. The discount(s) authorized under the provision of Section 5 of this bylaw, shall not apply to local improvement taxes, school tax portion, nor charges placed on the tax roll for collection.

PART IV: PENALTY(S)

8. Taxes which remain unpaid after the 31st day of December of the year in which they were levied, shall be subject to penalty.
9. The method of calculating the penalty shall be a simple rate of ten percent [10%] per annum, added to the total taxes that remain unpaid as of January 1 of the year.

The following Bylaw in its entirety is hereby repealed:

- Bylaw 2020-05

{Seal}



Deputy Mayor Clinton Parker

Chief Administrative Officer Shiloh Bronken

This Bylaw, 2022-02 given first and second readings at the March 30, 2022, Regular Scheduled Meeting of Council

Chief Administrative Officer Shiloh Bronken

This Bylaw, 2022-02 given third reading with adoption at the April 27, 2022, Regular Meeting of Council.

Chief Administrative Officer Shiloh Bronken