

**TOWN OF BIRCH HILLS**

**BYLAW NO. 06-2022**

**A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES**

The Council of the Town of Birch Hills in the Province of Saskatchewan enacts as follows:

**1. DUE DATE**

Property and other taxes imposed by the Town of Birch Hills are deemed to be imposed on the 1<sup>st</sup> day of January in each year and shall be due on the 31<sup>st</sup> day of July in each year.

**2. PENALTY ON ARREARS OF TAXES**

- a) Taxes which remain unpaid after the 31<sup>st</sup> day of December on the year in which they are levied shall be subject to a penalty.
- b) The method of calculating the penalty shall be a rate of 10% per annum, added on January 1<sup>st</sup> and applied to the total taxes that remain unpaid at January 1<sup>st</sup> 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. 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 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 in the following manner:
  - i) August 1<sup>st</sup> – 1% on unpaid balance
  - ii) September 1<sup>st</sup> – 1% on unpaid balance
  - iii) October 1<sup>st</sup> – 1% on unpaid balance
  - iv) November 1<sup>st</sup> – 1% on unpaid balance
  - v) December 1<sup>st</sup> – 1% on unpaid balance
- c) The penalty charges are to be added to and form part of the tax roll.

**4. INCENTIVE PROGRAM – 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 the current year's taxes on property.
- b) Payments of current taxes received from the time the notice of the levy is sent until the end of July shall be eligible for a discount of 5% of the amount paid.

**5. INCENTIVE PROGRAM – PREPAYMENTS**

- a) From January 1<sup>st</sup> until the tax notices are sent, discounts shall be allowed with respect to the prepayment of the current year's taxes on property.
- b) If all arrears and current taxes are paid in full, any further payments received shall be deemed a prepayment for the next year's taxes and shall be allowed the prepayment discount.

c) The rate of discount relative to prepayment of taxes shall be 5%.

**6. EDUCATION PROPERTY TAXES**

Sections 4 and 5 do not apply to property taxes levied on behalf of a school division.

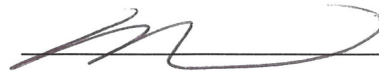
**7. REPEAL**

Bylaw 11-2013 is hereby repealed.

**8. COMING INTO FORCE**

This Bylaw shall come into force on the 25<sup>th</sup> day of May, 2022.

Read a 1<sup>st</sup> time this 25<sup>th</sup> day of May, 2022.



Read a 2<sup>nd</sup> time this 25<sup>th</sup> day of May, 2022.

Administrator

Read a 3<sup>rd</sup> time and adopted this 25<sup>th</sup>  
day of May, 2022.



Mayor

Certified a true copy of Bylaw No. 06-2022

Adopted by Council on the 25<sup>th</sup> day of  
May, 2022.



Bylaw no. 11-2013 is hereby repealed.