

TOWN OF BIRCH HILLS

BYLAW NO. 2 of 2024

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 1st day of January in each year and shall be due on the **31st day of July** in each year.

2. PENALTY OF ARREARS OF TAXES

- a) Taxes which remain unpaid after the 31st 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 1st and applied to the total taxes that remain unpaid at January 1st 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 1st – 1% on unpaid balance
 - ii. September 1st – 1% on unpaid balance
 - iii. October 1st – 1% on unpaid balance
 - iv. November 1st – 1% on unpaid balance
 - v. December 1st – 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 out until **June 30th**, 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 **June** shall be eligible for a discount of **5%** of the amount paid.

5. INCENTIVE PROGRAM – PREPAYMENTS

- a) From January 1st until the tax notices are sent, discounts shall be allowed with respect to the prepayment for next 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. This Bylaw shall come into force on the day of its final passing.


8. Bylaw No. 06-2022 is hereby repealed.

Read a first time this 10th day of January, 2024.

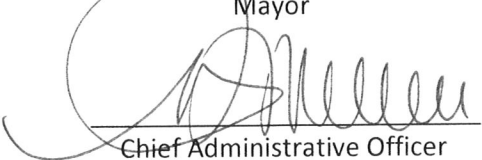
Read a second time this 10th day of January, 2024.

Read a third time and adopted this 10th day of January, 2024.





Mayor



Chief Administrative Officer

Certified a true copy of Bylaw No. 2 of 2024
adopted by resolution of council on the
10 day of January, 2024.



Chief Administrative Officer