

# Tax Incentives and Penalties

## VILLAGE OF PELLY

### BYLAW NO. 1-2021


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

The Council of the Village of Pelly in the Province of Saskatchewan enacts as follows:

1. Current taxes shall be considered due on the first day of January in each year.
2. a) To encourage early payment of the current taxes, a discount shall be allowed.
  - i) Payments relative to current taxes received on or before the 31st day of August are eligible for a discount of 6% of the amount paid.
  - ii) Payments relative to current taxes during the month of September are eligible for a discount of 5% of the amount paid.
  - iii) Payments relative to current taxes during the month of October are eligible for a discount of 4% of the amount paid.
  - iv) Payments relative to current taxes during the month of November are eligible for a discount of 3% of the amount paid.
- b) Discounts allowed under this section shall not apply to:
  - i) local improvement special assessments;
  - ii) special taxes; or
  - iii) charges placed on the tax roll for collection.
3. Where payments are received prior to completion of the tax roll for the current year, the maximum payment shall be estimated on the basis of the taxes levied against the property for the preceding year.
4. Payment of current taxes is required to be made by any taxable person at the office of the municipality on or before the 31st day of December of each calendar year.
5. Where taxes remain unpaid after the 31<sup>st</sup> day of December of the year in which they are levied, they shall be deemed to be arrears of taxes, and there shall be added thereto by way of a penalty:
  - a) Where arrears of taxes are collected, a penalty in an amount equal to 1% of the amount of the arrears collected, per month for each full month or portion of month that the arrears of taxes remain unpaid during that year, shall be collected.
  - b) Where the whole or any portion of the taxes remain unpaid on the expiration of any year succeeding the year in which the taxes were levied, penalty in an amount equal to 12% of the unpaid taxes shall be added to the tax roll, and the amount added as penalty forms part of the arrears.

- c) The penalty charges added shall be calculated on all outstanding arrears of taxes.
  - d) The penalty charges are to be added to and form part of the tax roll.
6. Bylaw No.1-2012 is hereby repealed.
7. This bylaw shall come into force on March 1, 2021 with the exception of section 5, which shall come into force on January, 1, 2022



  
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Mayor / Reeve  
*Frances H Olson*  
\_\_\_\_\_  
Clerk / Administrator

Sections 272, 279 and 280 *The Municipalities Act*

Read a third time and adopted this  
10th day of February, 2021  
*Frances H Olson*  
\_\_\_\_\_  
Administrator

Certified a true copy of  
Bylaw No. 1-2021  
adopted by resolution of  
Council on the 10<sup>th</sup> day of  
February, 2021.  
*Frances H Olson*  
Administrator