

Bylaw 12-20

A Tax Discount and Tax Penalty Bylaw

The Council of the Resort Village of Bird’s Point in the Province of Saskatchewan, enacts as follows:

Pursuant to Section 272 (1), *THE MUNICIPALITIES ACT*, taxes paid prior to December 31 of the year in which they are levied will receive the following discounts:

- 6% if paid before August 31
- 5% if paid before September 30
- 4% if paid before October 31
- 2% if paid before November 30

Pursuant to Section 279(1), *THE MUNICIPALITIES ACT*, Taxes which remain unpaid after the 31 day of December of the year in which they are levied shall be subject to a penalty:

- 1) The penalty on tax arrears shall be 10% of the arrears amount as of the first day of the month in the New Year in which there are unpaid taxes.
- 2) The penalty charge is to be added to and form part of the tax roll.

Bylaws No. 4-82, 17-86, and 2-02 are hereby repealed

This Bylaw shall come into force on the date that it is approved by the Council of the Resort Village of Bird’s Point.

SEAL

MAYOR

ADMINISTRATOR

Introduced and read a first time this 23 day of November, 2020

Read a second time this 23 day of November, 2020

Read a third time this 23 day of November, 2020