

## VILLAGE OF PERDUE

### BYLAW NO. 2013-1

## A BYLAW OF THE VILLAGE OF PERDUE TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

*The Council of the Village of Perdue in the Province of Saskatchewan hereby enacts as follows:*

#### **1. Due Date**

Property and other taxes imposed by the Village of Perdue are deemed to be imposed on the first day of January in each year and shall be due on December 31st.

#### **2. Penalty on Arrears of Taxes**

Taxes which remain unpaid after the 31<sup>st</sup> day of December of the year in which they are levied shall be subject to a penalty.

- i) The method of calculating the penalty shall be a simple rate of 1% per month, added on the first day of each month applied to the total taxes, excluding any penalties previously added during the current year, that remain unpaid at the end of the month preceding the month in which the penalty is being applied.
- ii) The penalty charges are to be added to and shall form part of the tax roll.

#### **3. Incentive Program – Prompt Payment**

a) Discounts shall be allowed from the time the notice of the levy is sent until August 31st, to encourage prompt payment of:

- i) the current year's taxes on property;
- ii) special taxes;
- iii) local improvement special assessments.

b) Payments of current taxes received:

- i) 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;
- ii) during the month of July shall be eligible for a discount of 3% of the amount paid;
- iii) during the month of August shall be eligible for a discount of 3% of the amount paid.

#### **4. Incentive Program – Prepayments**

a) From January 1 until August 31st, discounts shall be allowed with respect to the prepayment of:

- i) the current year's taxes on property;
- ii) special taxes;
- iii) local improvement special assessments.

b) The rate of discount relative to prepayment of taxes

- (1) during the month of January shall be 5%;
- (2) during the month of February shall be 5%;
- (3) during the month of March shall be 5%;
- (4) during the month of April shall be 5%; and
- (5) during the month of May shall be 5%.

#### **5. Education Property Taxes**

Sections 3 & 4 do not apply to property taxes levied on behalf of a school division.


#### **6. Repeal Previous Incentive and/or Penalty Programs**

Bylaws Numbers 4, 1993 and 2012-1 are hereby repealed.

#### **7. Coming Into Force**

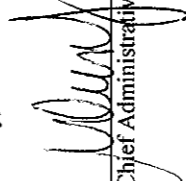
This bylaw shall come into force on January 22, 2013.



  
Mayor

  
Chief Administrative Officer

Certified true copy of a  
bylaw passed by resolution  
of Council on the 22<sup>nd</sup> day of  
January, 2013.

  
Chief Administrative Officer

