

VILLAGE OF MUENSTER

BYLAW NO. 2/2023

A BYLAW TO ESTABLISH PROPERTY TAX DISCOUNTS AND PENALTIES

WHEREAS Sections 272, 279 and 280 of *The Municipalities Act* provide a municipality with the authority to pass bylaws respecting tax discounts and penalties:

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

1. Property and other taxes imposed by the Village of Muenster 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**
 - a) Taxes which remain unpaid after the 31st day of December of the year in which they are levied shall be subject to a penalty.
 - b) The method of calculating the penalty shall be a simple rate of 10% per annum, added on January 1st applied to the total taxes that remain unpaid as at January 1 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. **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 the current year's taxes on property.
 - b) Payments of current taxes received:
 - i) From the time the notice of the levy is sent until the end of August shall be eligible for a discount of the amount paid including;
Payments for the current year received prior to June 30th at 5%.
Payments for the current year received prior to July 31st at 2.5%.
Payments for the current year received prior to August 31st at 2.5%.

4. Incentive Program – Prepayments

- a) From January 1st until May 31st, discounts shall be allowed with respect to the prepayment of the current year's taxes on property.
- b) The rate of discount relative to prepayment of taxes shall be 5%.

5. Education Property Taxes

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

6. Repeal Previous Incentive and/or Penalty Program

Bylaw No. 3/2022 is hereby repealed.

7. Coming Into Force

This bylaw shall come into force and take effect when adopted by council.

Mayor

Administrator
Sections 272, 279, 280 of *The Municipalities Act*

Read a third time and adopted
This 20th day of June, 2023.

Administrator