

**TOWN OF MAPLE CREEK**

**BYLAW NO 2021-MC-22 24**

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

The Council of the Maple Creek of Saskatchewan in the Province of Saskatchewan enacts as follows:

**1. Due Date**

Property and other taxes imposed by the Town of Maple Creek are deemed to be imposed on the first day of January in each year and shall be due on September 30 of each year.

**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.

i) The method of calculating the penalty shall be a compound rate of 1.0% per month, added on the first day of each month applied to the total taxes and penalties that remain unpaid at the end of the month preceding the month in which the penalty is being applied.

b) 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 1.0% of the unpaid tax as at 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.

c) The penalty charges are to be added to and form part of the tax roll.

**4. Incentive Program – Prepayments**

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

i) the current year's taxes on property;

b) The rate of discount relative to prepayment of taxes

(1) during the month of January shall be 3%;

(2) during the month of February shall be 2%;

(3) during the month of March shall be 2%;

(4) during the month of April shall be 1%

(5) during the month of May shall be 1%

(6) during the month of June shall be 1%;

(7) during the month of July shall be 1% and

(8) during the month of August shall be 0%

(9) during the month of September shall be 0%

**5. Education Property Taxes**

Section 4 does not apply to property taxes levied on behalf of a school division.

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


Bylaw #2020-MC-16 is hereby repealed

7. Coming Into Force

This bylaw shall come into force on May 31, 2021 and effective June 1, 2021.



  
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Mayor Michelle McKenzie

  
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Gary Schlageter, CAO

Read a third time and adopted  
this 25 day of May, 2021.

  
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Gary Schlageter, CAO