

**TOWN OF ST. WALBURG
BYLAW NO. 2019-06**

**A BYLAW OF THE TOWN OF ST WALBURG TO PROVIDE FOR DISCOUNTS
RESPECTING CURRENT MUNICIPAL TAXES**

The Council of the TOWN of ST. WALBURG in the Province of Saskatchewan enacts as follows:

1. Property and other taxes imposed by the Town of St. Walburg are deemed to be imposed on the first day of January in each year and shall be due on December 31.
2. Penalty on Arrears of Taxes
 - a. Taxes which remain unpaid after the 31st day of December of the year in which they were levied shall be subject to penalty.
 - b. The method of calculating the penalty shall be a simple rate of 10% per annum, added to the total taxes that remain unpaid as of January 1 of the year.
3. For prompt payment of current levies, the following discount shall be allowed:
 - a. Payments received prior to the first day of September – a discount of 5% of the amount paid.
4. Where payments are received prior to the completion of the tax roll, the prepayment shall be at a discount of 5%, once the tax roll is completed. The discounts will follow prompt payment discounts set out in Section 3 of this bylaw.
5. The discounts authorized under the provision of Section 3 of this bylaw shall not apply to local improvement taxes, school tax portion no charges placed on the tax roll for collection.
6. Bylaw No. 2018-07 is hereby repealed in its entirety.

{Seal}



Mayor

Chief Administrative Officer

This Bylaw given three readings and adoption at the March 28, 2019 Regular Meeting of Council.

Chief Administrative Officer