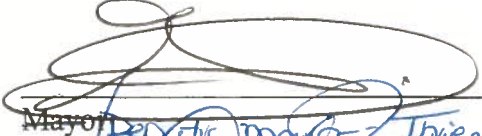


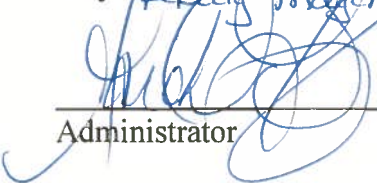
**TOWN OF SHAUNAVON  
BYLAW NO. 2020-11**

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

The Council of the Town of Shaunavon, in the Province of Saskatchewan enacts as follows:

1. Due Date
  - a. Property and other taxes imposed by the Town of Shaunavon are deemed to be imposed on the first day of January in each year and shall be due on August 31st.
  
2. Incentive Program - Prompt Payment and Pre-payment of Taxes (s. 272 MA)
  - a. To encourage prompt payment and pre-payments of property taxes, discounts shall be allowed on current year's Municipal Taxes and Special Levies at the following rates:
    - i. during the month of January shall be: 5%
    - ii. during the month of February shall be: 5%
    - iii. during the month of March shall be: 4%
    - iv. during the month of April shall be: 4%
    - v. during the month of May shall be: 3%
    - vi. during the month of June shall be: 3%
    - vii. during the month of July shall be: 2%
    - viii. during the month of August shall be: 1%
  
3. Penalty on Current Year's Taxes, (s. 279 MA)
  - a. Where current year's taxes remain unpaid after August 31<sup>st</sup>, a penalty of 1.5% shall be added to the taxes owing on each of the following days:
    - i. the penalty shall be applied the first day of September, October, November and December on the unpaid current taxes owing on those dates.
    - ii. The penalty charges are to be added to, and form a part of the tax roll
  
4. Penalty on Arrears of Taxes, (s. 280 – 282 and 369 MA)
  - a. Taxes which remain unpaid after the 31st day of December of the year in which they are levied shall be considered arrears of taxes and subject to a penalty, this amount includes all other amounts added to the tax roll on the property for unpaid costs and charges.
  - b. The method of calculating the penalty shall be a simple rate of 12% per annum; added on January 1<sup>st</sup>; applied to the total taxes that remain unpaid.
  - c. The penalty charges are to be added to and form part of the tax roll.
  
5. Repeal Previous Incentive and Penalty Programs
  - a. Bylaw No. 2020-08 is repealed.
  
6. Coming into Force
  - a. This bylaw takes effect on January 1, 2021.

  
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Mayor *Percey Major-Thiener*

  
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Administrator



Read a third time and adopted this twentieth day of October, 2020.

  
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Administrator