TOWN OF MIDALE
BYLAW #2018-07

A BYLAW OF THE TOWN OF MIDALE TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES.

COUNCIL of the Town of Midale in the Province of Saskatchewan enacts as follows:

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

1. **Penalty on Arrears of Taxes**
   a) Taxes which remain unpaid after the 31st 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 12% per annum, added on January 1st applied to the total taxes that remain unpaid as at January 1st 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.

2. **Incentive Program – Prompt Payment**
   Discounts shall be allowed from the time the notice of the levy is sent until August 31st to encourage prompt payment of:
   a) The current year's taxes on property;

   b) Special taxes;

   c) Local improvement special assessments.

   Payment of current taxes received:
   a) from the time the notice of the levy is sent until the end of June shall be eligible for a discount of 6% of the amount paid;

   b) during the month of July shall be eligible for a discount of 4% of the amount paid;

   c) during the month of August shall be eligible for a discount of 2% of the amount paid.

3. **Education Property Taxes**
   Section 1, and 2 do not apply to property taxes levied on behalf of a school division.

Bylaw #2013-03 is hereby repealed
This Bylaw shall come into force on December 11, 2018.

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Mayor

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Administrator

Certified a true copy of the bylaw #2018-07
adopted by resolution at the Regular meeting
of council on the 11th day of December, 2018

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Joleen Tuchscherer, Administrator