

TOWN OF CENTRAL BUTTE

**BYLAW 2023-07**

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

The Council of the Town of Central Butte in the Province of Saskatchewan enacts as follows:

**1. DUE DATE**

Property and other taxes imposed by the Town of Central Butte shall be considered due on the last day of December in each year.

**2. PENALTY ON ARREARS OF TAXES**

- a) Taxes which remain unpaid after the 31<sup>st</sup> day of December of the year in which they are levied shall be deemed to be in arrears and a penalty in the amount of 18% shall be imposed.
- b) The penalty charges are to be added to and shall form part of the tax roll.

**3. INCENTIVE PROGRAM – PROMPT PAYMENT**

- a) Payments of current taxes received:
  - i) before the first day of August, payments received shall be eligible for a discount of 5% of the amount paid; and
  - ii) payments received before the first day of September shall be eligible for a discount of 4% of the amount paid; and
  - iii) payments received before the first day of October shall be eligible for a discount of 3% of the amount paid.

**4. EDUCATION PROPERTY TAXES**

Section 3 does not apply to property taxes levied on behalf of a school division.

**5. REPEAL**

Bylaw 4/86 is hereby repealed.

**5. COMING INTO FORCE**

This bylaw comes into force on January 1<sup>st</sup> 2024.

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Mayor

[SEAL]

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Administrator