BYLAW NO. 6/2012

M-11 (a)

A BYLAW OF THE VILLAGE OF KENASTON TO PROVIDE FOR DISCOUNTS AND PENALTIES RESPECTING CURRENT TAXES AND ARREARS OF PROPERTY TAXES

Under authority of Section 272 of the Municipalities Act, the Council of the Village of Kenaston in the province of Saskatchewan enacts as follows:

- 1. The Current Tax Levy shall be considered due on the first day of January in each year.
- 2. Subject to Section 3, for prompt payment of Current Levies the following discounts shall be allowed.
 - (a) payments received on or prior to the 30th day of June, a discount of 5% of the amount paid;
 - (b) payments received during the month of July, a discount of 4% of the amount paid;
 - (c) payments received during the month of August, a discount of 3% of the amount paid;
 - (d) payments received during the month of September, a discount of 2% of the amount paid;
- 3. The discounts authorized under the provisions of Section 2 shall not apply to school taxes or local improvement taxes nor charges placed on the tax roll for collection.
- 4. Where arrears of taxes are to be collected, a penalty of 1 ¼% for each full and/or partial month that the arrears of taxes remain unpaid, shall also be collected.
- 5. Where payments are received prior to the completion of the tax roll, the payment shall be estimated on the basis of the taxes levied against the property for the preceding year.
- 6. Bylaw 1/03 is repealed.

C. 20

Administrator