CITY OF YORKTON BYLAW NO. 23/2012

A BYLAW OF THE CITY OF YORKTON IN THE PROVINCE OF SASKATCHEWAN TO PROVIDE FOR THE PROMPT PAYMENT OF TAXES AND THE APPLICATION OF DISCOUNTS AND PENALTIES THERETO

Disclaimer:

This information has been provided solely for research convenience. Official bylaws are available at the Office of the City Clerk and must be consulted for purposed of interpretation and application of the law.

CONSOLIDATED COPY Includes Bylaw No. 2/2020, Bylaw No. 4/2021, Bylaw No. 12/2022

City of Yorkton **Saskatchewan**

Bylaw No. 23/2012

A Bylaw of the City of Yorkton in the Province of Saskatchewan to provide for the prompt payment of taxes and the application of discounts and penalties thereto.

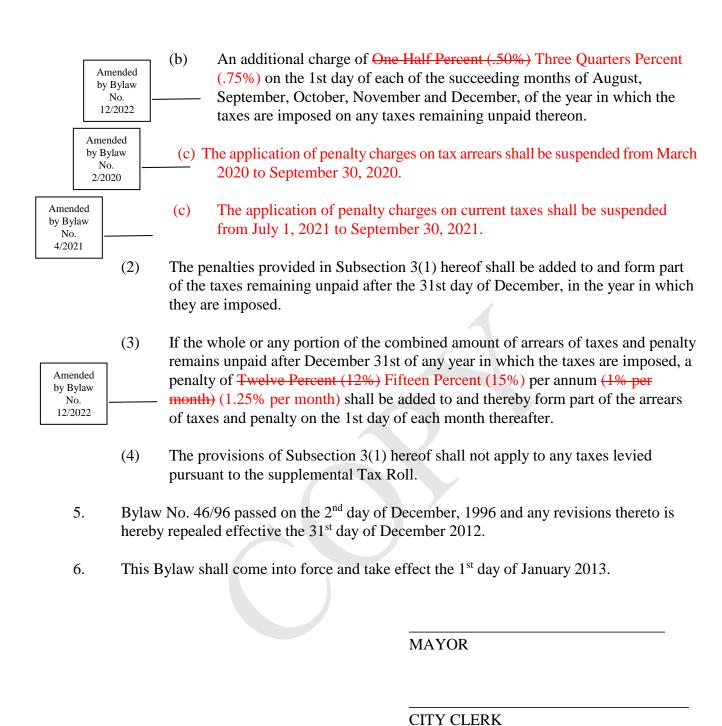
WHEREAS the Council of the City of Yorkton in Council assembled hereby enacts as follows:

- 1. In this Bylaw, unless the context otherwise requires, the expression:
 - (a) "Taxes" shall mean taxes imposed on property, business, or special franchises subject to assessment, or the taxes imposed thereon for municipal, school or any other purposes, all service taxes or rental taxes and includes local improvement rates and taxes.
- 2. (1) The Treasurer of the City of Yorkton is hereby authorized to receive, in any year, payments on account of taxes and to issue prepayment receipts, notwithstanding that the taxes for such year have not been levied or that the Assessment Roll has not been adopted by the Council.
 - (2) All prepayments received shall be applied firstly to arrears of taxes and any penalties due thereon and the balance over and above the amount paid for arrears and any penalties thereon shall be applied on the current year's taxes.
 - (3) No refund shall be made on any prepayment unless requested by the taxpayer and any amount prepaid in excess of the levy for the current year's taxes shall be applied to payment of the taxes levied in the next following year and shall be treated as a prepayment on the said taxes levied in the next following year.
- 3. All taxes shall be paid on or before the 30th day of June in the year in which taxes are levied.

4. (1) An additional percentage charge shall be paid by way of penalty for default in payment on any portion of taxes remaining unpaid after the 1st day of July

No. 4/2021 October, in the year in which the taxes are imposed, such charges to be based on a sliding scale corresponding with the length of time default is made, as follows:

Amended by Bylaw No. (a) A charge of One Half Percent (.50%) Three Quarters Percent (.75%) on any taxes remaining unpaid on the 1st day of July, and;



Introduced and read a first time this 14th day of May A.D. 2012.

Read a second time this 14th day of May A.D. 2012.

Read a third time and adopted this 14th day of May A.D. 2012.