

## TOWN OF RADISSON

### BYLAW NO 2021 - 03

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

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

##### PAYMENT OF TAXES - DUE DATE

1. Due Date

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

##### PENALTY ON TAX ARREARS

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 subject to a penalty.
- b) The method of calculating the penalty shall be a compound rate of 0.75% per month, added on the first day of each month applied to the total taxes and penalties that remain unpaid at the end of the month preceding the month in which the penalty is being applied.
- c) The penalty charges are to be added to and shall form part of the tax roll.

##### DISCRETIONARY PROVISION

3. Incentive Program – Arrears of Taxes

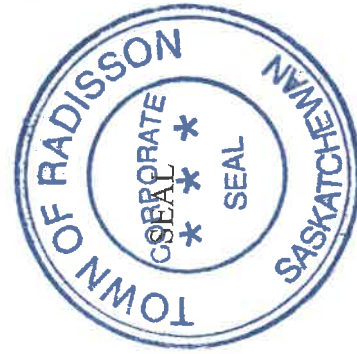
- a) Payments of tax arrears and penalties during each month of the following months: May, June, July, August, September, October, November, and December of the 2021 year shall be granted a reduction of the penalty applied monthly that is applied on the 1<sup>st</sup> day of each month.
- b) Rebates do not apply to property taxes levied on behalf of a school division.

4. Coming Into Force

This bylaw shall come into force on April 21, 2021.

5. Repealed

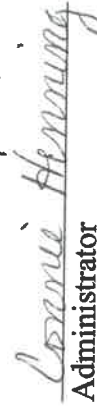
Bylaw(s) 6-2017 and 390/94 are hereby repealed.



  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Administrator

Read a third time and adopted  
this 27<sup>th</sup> day of April, 2021

  
\_\_\_\_\_  
Administrator