

**Town of Nipawin**  
**Bylaw No. 1114/20**

**A BYLAW OF THE TOWN OF NIPAWIN, IN THE PROVINCE OF SASKATCHEWAN  
TO PROVIDE FOR DISCOUNTS AND PENALTIES ON PROPERTY TAXES PURSUANT  
TO THE PROVISIONS OF SECTIONS 272 AND 280 OF THE MUNICIPALITIES ACT**

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

1. Current taxes shall be considered due on the thirty-first (31<sup>st</sup>) day of July in each year.

**2. Discounts:**

To encourage prompt payment of current taxes, the following discount shall be allowed:

- On eligible payments received during the month of January – a discount rate of 2.0%
- On eligible payments received during the month of February – a discount rate of 1.5%
- On eligible payments received during the month of March – a discount rate of 1.0%

3. The discounts authorized under the provisions of Section 2 of this Bylaw shall only apply to municipal mill rate tax and municipal base tax.

4. Where payments are received prior to the completion of the Tax Roll, the same shall be estimated on the basis of the taxes levied against the property for the preceding year or based on prepayment notices which may be mailed in January each year.

**5. Current Balance Penalty:**

Each year an amount shall be added to all current taxes outstanding during the months of October to December inclusive in the following manner:

- August 1<sup>st</sup>                      1% on unpaid balance
- September 1<sup>st</sup>                1% on unpaid balance
- October 1<sup>st</sup>                    1% on unpaid balance
- November 1<sup>st</sup>                1% on unpaid balance
- December 1<sup>st</sup>                1% on unpaid balance

**6. Arrears Penalty:**

6.1 Where taxes remain unpaid after the 31<sup>st</sup> day of December of the year in which they are imposed, the property taxes shall be deemed to be in arrears and a penalty in an amount equal to fourteen per cent (14%) of the arrears shall be applied as follows:

- January 1<sup>st</sup> 5.6%
- February 1<sup>st</sup> 0.7%
- March 1<sup>st</sup> 0.7%
- April 1<sup>st</sup> 0.7%
- May 1<sup>st</sup> 0.7%
- June 1<sup>st</sup> 5.6%

6.2 Where the whole or any portion of the combined amount of taxes and penalty remains unpaid on the expiry of any year succeeding the year in which the taxes were imposed pursuant to Section 6(1) above, upon the expiry of each such year, an amount equal to fourteen percent (14%) of the combined amount applied as follows:

- January 1<sup>st</sup> 5.6%
- February 1<sup>st</sup> 0.7%
- March 1<sup>st</sup> 0.7%
- April 1<sup>st</sup> 0.7%
- May 1<sup>st</sup> 0.7%
- June 1<sup>st</sup> 5.6%

7. Bylaw No. 1105/20 is hereby repealed; provided however, that the repeal of the said Bylaws shall not affect any right or rights accrued or accruing thereunder at the time of coming into force of this Bylaw.

8. This bylaw shall come into force and take effect upon the final passing thereof.



READ A THIRD TIME AND  
FINALLY ADOPTED THIS

14 DAY OF December  
A.D., 2020

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Chief Administrative Officer

Certified a true copy of Bylaw No. 1114/20  
passed by Council the 14 day of  
December 2020.

  
\_\_\_\_\_  
Barry Elliott, Chief Administrative Officer