

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.

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~~ **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:
 - (a) A charge of ~~One Half Percent (.50%)~~ **Three Quarters Percent (.75%)** on any taxes remaining unpaid on the 1st day of July, and;

Amended
by Bylaw
No.
4/2021

Amended
by Bylaw
No.
12/2022

Amended
by Bylaw
No.
12/2022

(b) An additional charge of ~~One Half Percent (.50%)~~ **Three Quarters Percent (.75%)** on the 1st day of each of the succeeding months of August, September, October, November and December, of the year in which the taxes are imposed on any taxes remaining unpaid thereon.

Amended
by Bylaw
No.
2/2020

(c) **The application of penalty charges on tax arrears shall be suspended from March 2020 to September 30, 2020.**

Amended
by Bylaw
No.
4/2021

(c) **The application of penalty charges on current taxes shall be suspended from July 1, 2021 to September 30, 2021.**

(2) The penalties provided in Subsection 3(1) hereof shall be added to and form part of the taxes remaining unpaid after the 31st day of December, in the year in which they are imposed.

(3) If the whole or any portion of the combined amount of arrears of taxes and penalty remains unpaid after December 31st of any year in which the taxes are imposed, a penalty of ~~Twelve Percent (12%)~~ **Fifteen Percent (15%)** per annum (~~1% per month~~) **(1.25% per month)** shall be added to and thereby form part of the arrears of taxes and penalty on the 1st day of each month thereafter.

Amended
by Bylaw
No.
12/2022

(4) The provisions of Subsection 3(1) hereof shall not apply to any taxes levied pursuant to the supplemental Tax Roll.

5. Bylaw No. 46/96 passed on the 2nd day of December, 1996 and any revisions thereto is hereby repealed effective the 31st day of December 2012.

6. This Bylaw shall come into force and take effect the 1st day of January 2013.

MAYOR

CITY CLERK

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.