

**TOWN OF MAIDSTONE  
BYLAW NO. 06-2021**

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

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

**PART I – DUE DATE**

Property and other taxes imposed by the Town of Maidstone 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 that year.

**PART II – 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 simple rate of 1.25% per month, added on the first day of each month applied to:
  - The total taxes, excluding any penalties previously added during the current year, 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 form part of the tax roll.

**PART III – INCENTIVE PROGRAM – PROMPT PAYMENT**

- a) Discounts shall be allowed from the time the notice of the levy is sent until July 31<sup>st</sup> to encourage prompt payment of:
  - i. the current year's taxes on property;
  - ii. special taxes;
  - iii. local improvement special assessments.
- b) Payments of current taxes received:
  - i. from the time the notice of the levy is sent until the end of July shall be eligible for a discount of 2% of the amount paid.

**PART IV – INCENTIVE PROGRAM – PREPAYMENTS**

- a) From January 1<sup>st</sup> until July 31<sup>st</sup>, discounts shall be allowed with respect to the prepayment of:
  - i. the current year's taxes on property;
  - ii. special taxes;
  - iii. local improvement special assessments.
- b) The rate of discount relative to prepayment of taxes shall be 2%.

**PART V – REPEAL**

Bylaw 2018-03 is hereby repealed.

**PART VI – COMING INTO FORCE**

This bylaw shall come into force on December 14, 2021.



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Mayor

A handwritten signature in black ink, appearing to be "J. [unclear]", written over a horizontal line.

A/Administrator

Read a third time and adopted  
this 14<sup>th</sup> day of December, 2021 A.D.

A handwritten signature in black ink, appearing to be "J. [unclear]", written over a horizontal line.

A/Administrator

**CERTIFIED A TRUE COPY OF**  
Bylaw 06-2021  
Dated this 12 day of January of 2022  
Signature J. [unclear]  
Title A/Administrator