

**TOWN OF WILKIE**  
**BYLAW NO. 2021-11**

**A BYLAW OF THE TOWN OF WILKIE TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES**

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

**1. Due Date**

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

**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 simple rate of 13% per annum, added on January 1<sup>st</sup> of each year

**3. Penalty on Current Taxes**

a) Where current taxes remain unpaid after the due date noted in section 1 of this bylaw, there shall be added thereto a penalty, calculated at the rate of 1.5% of the unpaid tax on the first day of each month in which the penalty is being applied.

b) The penalty charges are to be added on the first day of each month for the months of August, September, October, November and December of the current year in which there are unpaid taxes.

c) The penalty charges are to be added to and form part of the tax roll.

**4. Incentive Program – Prepayments**

a) From January 1<sup>st</sup> until May 31<sup>st</sup>, discounts shall be allowed with respect to the prepayment of:

i) the current year's taxes on property

b) The rate of discount relative to prepayment of taxes

i) Declining discount:

- (1) during the month of January shall be 3%;
- (2) during the month of February shall be 2%;
- (3) during the month of March shall be 2%;
- (4) during the month of April shall be 1%; and
- (5) during the month of May shall be 1%.

**5. Repeal Previous Incentive and/or Penalty Programs**

Bylaw No. 07/20 is hereby repealed.

**6. Coming Into Force**

This bylaw shall come into force on January 1, 2021.



Mayor

Administrator

Read a third time and adopted  
this 26 day of April, 2021.

Administrator