



TOWN OF PILOT BUTTE
Incentive and Penalty Bylaw
BYLAW NO. 06-2026

A BYLAW to Establish a Property Tax Incentives and Penalties in the Town of Pilot Butte

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

1. Due Date

Property taxes and other taxes imposed by the Town of Pilot Butte are deemed to be imposed on the first day of January in each year and shall be due on December 31st.

2. Penalty on Arrears of Taxes

- a. Taxes and the utilities transferred to taxes, which remain unpaid after the 31st day of December in each year shall be subject to a penalty.
- b. Local Improvement Special Assessments which remain unpaid after the 31st day of December in each year will form part of the arrears of taxes and shall be subject to a penalty.
- c. The method of calculating the penalty shall be a compound rate of 1.5% 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.
- d. The penalty charges are to be added to and shall form part of the tax roll.

3. Incentive Program – Prompt Payments

- a. Discounts shall be allowed from the time the notice of the levy is sent until June 30th to encourage prompt payment of the current year's taxes on property.
- b. Payments of the current taxes received from the time the notice of the levy is sent until the 30th of June shall be eligible for a discount of 8% of the amount paid.

4. Incentive Program – Prepayments

- a. From January 1st until the time the notice of the levy is sent discounts shall be allowed with respect to the prepayment of the current year's taxes on property.
- b. The rate of discount relative to prepayment of taxes shall be 8%.

5. Education Property Taxes

Sections 3 & 4 do not apply to the property taxes levied on behalf of a school division.



6. Local Improvement Special Assessments

Sections 3 & 4 do not apply to the local improvement special assessments.

7. Effective Date

The bylaw shall come into effect on January 1, 2026.

8. Repeal

This bylaw shall repeal Bylaw No. 4-2020.

Mayor Chorney

CAO/Administrator Allen Mullen

{Seal}

Municipal Adoption Read a third time and adopted:

This _____ Day of _____.