



CITY OF MOOSE JAW

Office Consolidation

TAX PAYMENTS, DISCOUNTS AND PENALTIES BYLAW

Bylaw No. 5431

Date of Passage December 3, 2012
(effective date December 3, 2012)

Including amendments to April 27, 2020

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 purposes of interpretation and application of the law.

This Bylaw has been consolidated under the authority of the City Clerk. It represents proof, in absence of evidence to the contrary of:

- (a) the original bylaw and of all bylaws amending it; and**
- (b) the fact of passage of the original and all amending bylaws.**

AMENDMENTS

DATE PASSED

EFFECTIVE DATE

Bylaw No. 5620

April 27, 2020

April 27, 2020

BYLAW NO. 5431
TAX PAYMENTS, DISCOUNTS
AND PENALTIES BYLAW

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THE COUNCIL OF THE CITY OF MOOSE JAW ENACTS AS FOLLOWS:

Definitions

- 1 In this Bylaw:
- (a) “**business day**” means Monday to Friday, from 8:15 a.m. to 5:00 p.m. except statutory holidays; and
 - (b) “**taxation year**” means the calendar year in which the taxes were imposed.

Payment Date

- 2(1) Taxes levied by the City in a taxation year, on its own behalf and/or on behalf of any other taxing authority, are due and owing as of January 1 of that taxation year, and shall be paid to the City on or before June 30 of the taxation year.
- (2) Taxes are deemed to be paid on the date the money is received by the City.
- (3) Payments for taxes in any taxation year will be first applied to any taxes outstanding from previous taxation years.
- (4) Taxes levied by the City in the taxation year 2020, on its own behalf and/or on behalf of any other taxing authority, are due and owing as of January 1 of that taxation year, and shall be paid to the City on or before September 30 of the taxation year 2020.

Bylaw No. 5620

Discount for Early Payment

- 3(1) Where taxes levied for the previous taxation year(s) are paid in full, then notwithstanding that taxes for a taxation year have not yet been levied, the whole or any portion of taxes paid to the City on or before March 31 for that taxation year, shall receive a discount of 1% on the amount paid.
- (2) The discount in subsection (1) shall not be applied to the portion of taxes levied and collected on behalf of the school divisions.

Penalty for Late Payment and Arrears

- 4 Unless otherwise paid in accordance with TIPPS, taxes not paid on or before September 30 of the taxation year 2020 and on or before 30 days following the date the tax notices are sent out in a taxation year whichever is later are in default

and subject to late payment penalties of:

- (a) 1 % per month compounded monthly; and
- (b) an additional 1% per month compounded monthly added on the first day of each of the remaining months of the taxation year that the taxes remain outstanding.

Bylaw No. 5620

- 5 Taxes and any penalties for default of payment added to those taxes, remaining unpaid after December 31 of the taxation year are in arrears and subject to an arrears penalty from January 1, 2020 to March 31, 2020 and from October 1, 2020 to December 31, 2020 at a rate if of 1.1 % per month compounded monthly.

Bylaw No. 5620

- 6 Pursuant to section 252 of *The Cities Act*, late payment penalties and arrears penalties form part of the taxes with respect to which the penalties were imposed and shall be added to the tax roll.

- 7 If only a portion of taxes are paid respecting a property, the payment shall be applied first to any arrears of taxes.

- 8 Nothing in this Bylaw is to be construed to in any way impair the remedies for collection of taxes available to the City.

Repeal and Coming into Force

- 9 Bylaw 4279, A Bylaw Of The City Of Moose Jaw To Provide For Installment Payment Of Taxes And To Provide For Discounts Penalties And Surcharges Thereon, is repealed.

- 10 This Bylaw comes into force on the day of passage.

READ A FIRST TIME December 3, 2012

READ A SECOND TIME December 3, 2012

READ A THIRD TIME AND PASSED December 3, 2012