



CITY OF NORTH BATTLEFORD  
SASKATCHEWAN  
**BYLAW NO. 1994**

**A BYLAW OF THE CITY OF NORTH BATTLEFORD IN THE  
PROVINCE OF SASKATCHEWAN TO IMPOSE PENALTIES  
FOR NON-PAYMENT OF TAXES.**

WHEREAS Sections 242, 249 and 250 of *The Cities Act* provides that Council may, by Bylaw, provide for the manner of payment of taxes as well as for the imposition of additional percentage charges and penalties for default in payment; and

WHEREAS it is deemed desirable to impose additional percentage charges and penalties for default in payment;

NOW THEREFORE the Council of the City of North Battleford hereby enacts as follows:

1. In this Bylaw, unless the context otherwise requires, the expression:
  - (a) "Taxes" shall mean taxes imposed on land, improvements, and businesses, subject to assessment or the taxes imposed thereon for municipal, for school, or for any other purposes, all service taxes or rental taxes and other charges as may be authorized by Statute (and includes local improvement rates and taxes in *The Local Improvement Act, 1993*).
  - (b) "Arrears of Taxes" means taxes unpaid and outstanding after the expiry of the year in which they were imposed and includes penalties for default in payment.

**Current Taxes**

2. Payment of current taxes is required to be made by every taxpayer on or before the 30<sup>th</sup> day of June of each calendar year.
3. That for the year 2022 only, the following will apply to current taxes:

Payment of current taxes is required to be made by every taxpayer on or before the 31<sup>st</sup> day of August. Should any taxes imposed on land and improvements not be paid as required hereof, the additional percentage charges as outlined in Bylaw No. 1994 will be applied commencing the first (1<sup>st</sup>) day of September and on the first day of each month thereafter to the end of the current year for each month the taxes remain unpaid and shall be added to the tax roll.

4. (a) Should any taxes imposed on land and improvements not be paid as provided in Section 2 hereof, the following additional percentage charges shall be imposed upon the unpaid taxes as penalty for default in payment:
  - (i) On amounts outstanding after June 30<sup>th</sup>, one point eight percent (1.8%) per month, commencing the first day of July and the first day of each month thereafter to the end of the current year and shall be added to the tax roll.
  - (ii) The provisions of Clause 3(a)(i) shall not apply where the taxes are paid under a pre-approved monthly payment plan provided such payment plan remains current.
  - (iii) The provisions of Clause 3(a)(i) shall not apply to local improvement levies or other charges placed on the tax roll for collection.

#### **Tax Arrears**

5. (a) Where any taxes imposed on land and improvements per Section 2 hereof, remain unpaid after the 31st day of December of the year in which the taxes were imposed, the penalty on arrears of taxes shall be calculated as follows:
    - (i) On January 1, ten percent (10%) penalty charge of the total tax arrears.
    - (ii) On February 1 and every month thereafter, up to and including December 1, one percent (1%) penalty charge of the total tax arrears.
  - (b) Where the whole or any portion of the combined amount of taxes due remains unpaid on the expiry of any year(s) succeeding the year in which the taxes were imposed, there shall be added thereto, by way of penalty, calculated as follows:
    - (i) On January 1, ten percent (10%) penalty charge of the total tax arrears.
    - (ii) On February 1 and every month thereafter, up to and including December 1, one percent (1%) penalty charge of the total tax arrears.
5. That Bylaw No. 1592 and Bylaw No. 1969 and any amendments thereto are hereby repealed.
  6. This Bylaw shall come into force and take effect on the date of the final passing thereof.

Introduced and read a first time this 13<sup>th</sup> day of April, 2015.

Read a second time this 13<sup>th</sup> day of April, 2015.

Read a third time and passed this 27<sup>th</sup> day of April, 2015.

"Ryan Bater"  
MAYOR

"Debbie Wohlberg"  
CITY CLERK