

BYLAW 3.2025
TOWN OF WILLOW BUNCH

A BYLAW TO PROVIDE FOR TAX RATES, PENALTIES AND DISCOUNTS

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

1. This bylaw shall be known as the “2025 Tax Rates Bylaw”.
2. The following shall apply to all property classes:
 - i. \$500 Base Tax applies to all combined land and improvement assessments.
 - ii. \$400 Base Tax applies to all land only assessments.
3. All land, improvements or business receiving a statutory exemption under *The Municipalities Act*, are not subject to the base tax.
4. Notwithstanding section 2 of this bylaw, the following mill rate of 14.5 shall be applied as per section 283 of the *Municipalities Act*.
5. The above noted base tax shall be applied to the tax roll using the following method:

$(\text{Taxable Assessment} \times \text{Municipal Mill Rate}) + \text{Base Tax} = \text{Municipal Property Tax}$

6. THE following mill rate factor of 1.25 shall be applied to the uniform mill rate levied against all taxable commercial property within the Town of Willow Bunch for municipal purposes.
7. The above noted mill rate factor for commercially assessed properties shall be applied using the following method:

$((\text{Taxable Assessment} \times \text{Municipal Mill Rate}) + \text{Base Tax}) \times 1.25 = \text{Municipal Property Tax}$

8. All land and/or improvements owned by the same owner that are adjacent to each other be considered one property.
9. Due Date:
 - a) Property and other taxes imposed by the Town of Willow Bunch are deemed to be imposed on the first day of January in each year and shall be due on or before December 31st of the same year.

10. Penalty on Arrears of Taxes

- a) Taxes which remain unpaid after the 31st day of December of the year in which they are levied shall be subject to a penalty.
- b) The penalty on tax arrears collected shall be a simple rate of 10% applied on January 1st of the following year (annually). The penalty is to be calculated on all arrears as of January 1st in any year.
- c) The penalty charges are added to and shall form part of the tax roll.

11. Incentive Program and Prompt Payment

- a) Discounts shall be allowed from the time the notice of the levy is sent until November 30th to encourage prompt payment of:
 - i. the current year's taxes on property;
 - ii. special taxes
 - iii. local improvement special assessments
- b) Payment of current taxes received:
 - i. From the time the notice of the levy is sent until the end of May shall be eligible for a discount of 4% of the amount paid;
 - ii. During the month of June shall be eligible for a discount of 3.5% of the amount paid
 - iii. During the month of July shall be eligible for a discount of 3% of the amount paid
 - iv. During the month of August shall be eligible for a discount of 2.5% of the amount paid
 - v. During the month of September shall be eligible for a discount of 2 % of the amount paid
 - vi. During the month of October shall be eligible for a discount of 1.5% of the amount paid
 - vii. During the month of November shall be eligible for a discount of 1% of the amount paid

12. Incentive Program – Prepayments

- a) Between the months of January 1st and May 31st, 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:
 - i. Constant Discount
 - a. Shall be 4%

13. Education Property Taxes

Sections 11 & 12 do not apply to property taxes levied on behalf of a school division.

14. Bylaw No. 5-2024 is hereby repealed.

15. This Bylaw shall come into force and take effect on the date of final passing thereof.

Read three times and adopted this 7th day of May, 2025.



MAYOR

ADMINISTRATOR