

The Northern Municipalities Tax Discount Regulations

Repealed

by [Chapter N-5.1 Reg 15](#) (effective January 4, 2008).

Formerly

Chapter N-5.1 Reg 10 (effective March 16, 1990).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER N-5.1 REG 10
The Northern Municipalities Act

Title

1 These regulations may be cited as *The Northern Municipalities Tax Discount Regulations*.

Interpretation

2 In these regulations, “**Act**” means *The Northern Municipalities Act*.

23 Mar 90 cN-5.1 Reg 10 s2.

Maximum discount for the prompt payment of taxes

3(1) The maximum percentage discount rate that may be allowed pursuant to clause 234(6)(a) of the Act by a council for the prompt payment of:

- (a) current year’s taxes on land;
- (b) current year’s taxes on improvements; or
- (c) local improvement special assessments;

is 15% per annum.

(2) Where a council provides for any of the taxes or the assessments mentioned in subsection (1) to be paid in instalments, the cumulative discount that may be allowed for the payment of the instalments shall not exceed 15% per annum.

23 Mar 90 cN-5.1 Reg 10 s3.

Maximum discount for the prepayment of taxes

4 The maximum discount rate that may be allowed pursuant to clause 236(b) of the Act by a council for the payment of:

- (a) taxes on land;
- (b) taxes on improvements; or
- (c) local improvement special assessments;

in advance of the day that may be fixed by bylaw for payment of those taxes or assessments is 15% per annum.

23 Mar 90 cN-5.1 Reg 10 s4.

Maximum discount or rebate for the payment of arrears and penalty

5(1) The maximum percentage discount rate that may be allowed pursuant to subsection 238(5) of the Act by a council for the payment of the whole or a portion of the arrears of taxes and penalties on:

- (a) land;

- (b) improvements; or
- (c) local improvement special assessments;

is 15% per annum.

(2) The maximum rebate that may be allowed by a council pursuant to subsection 238(5) of the Act for the payment of the whole or a portion of the arrears of taxes and penalties on:

- (a) land;
- (b) improvements; or
- (c) local improvement special assessments;

is an amount equal to the amount of the penalty.

23 Mar 90 cN-5.1 Reg 10 s5.