

The Northern Municipalities Tax Discount and Penalty Regulations, 2007

Repealed

by [Chapter N-5.2 Reg 1](#) (effective January 1, 2011).

Formerly

[Chapter N-5.1 Reg 15](#) (effective January 4, 2008) as amended
by Saskatchewan Regulations [123/2008](#).

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 15
The Northern Municipalities Act

Title

1 These regulations may be cited as *The Northern Municipalities Tax Discount and Penalty Regulations, 2007*.

Interpretation

2 In these regulations:

- (a) “**Act**” means *The Northern Municipalities Act*;
- (b) “**due date**” means the date that:
 - (i) is in the year in which a tax is imposed; and
 - (ii) is shown on the tax notice as the date by which the tax is to be paid.

18 Jan 2008 cN-5.1 Reg 15 s2.

Maximum discount for prompt payment of taxes

3(1) For the purpose of subsection 257.2(1) of the Act, a council may allow a discount in any year for the prompt payment of:

- (a) the current year’s taxes on property;
- (b) special taxes; or
- (c) local improvement special assessments.

(2) If a council allows a discount for prompt payment pursuant to subsection (1):

- (a) for each of the taxes or special assessments mentioned in subsection (1), the maximum discount is 15% of the tax or special assessment for that year;
- (b) subject to clause (c), the discount must be offered over the entire period from which the date the notice of levy is sent until the earlier of:
 - (i) the due date; and
 - (ii) November 30 of the year in which the taxes and special assessments are levied; and
- (c) the greatest percentage discount must be offered at the beginning of the period mentioned in clause (b) and must be decreased in each subsequent month.

(3) If a council allows any of the taxes or special assessments mentioned in subsection (1) to be paid in instalments, the maximum discount that a council may allow for payment in instalments is the maximum discount described in clause (2)(a).

18 Jan 2008 cN-5.1 Reg 15 s3; 2 Jan 2009 SR
123/2008 s3.

Maximum discount for prepayment

4(1) For the purpose of subsection 257.2(2) of the Act, a council may allow a discount in any year for the prepayment of:

- (a) the current year's taxes on property;
- (b) special taxes; or
- (c) local improvement special assessments.

(2) If a council allows a discount for prepayment pursuant to subsection (1), for each of the taxes or special assessments mentioned in subsection (1), the maximum discount is 15% of the tax or special assessment for that year.

(3) If a council allows a discount for prepayment pursuant to subsection (1) for more than one month:

- (a) the greatest percentage of the discount must be offered in the first month; and
- (b) the percentage discount offered in subsequent months must be equal to or less than the percentage discount offered in the first month.

18 Jan 2008 cN-5.1 Reg 15 s4; 2 Jan 2009 SR
123/2009 s4.

Maximum penalty on arrears of taxes

5 For the purpose of subsection 257.9(1) of the Act, the amount of penalty to be added to the arrears of taxes is 10% of the arrears.

18 Jan 2008 cN-5.1 Reg 15 s5; 2 Jan 2009 SR
123/2009 s5.

Maximum additional penalty on arrears of taxes

6 For the purpose of subsection 258(1) of the Act, the amount of additional penalty to be added to the arrears of taxes and penalty is 5% of the combined amount of arrears of taxes and penalty remaining unpaid.

18 Jan 2008 cN-5.1 Reg 15 s6; 2 Jan 2009 SR
123/2009 s6.

Maximum discount for payment of penalty

7(1) For the purpose of subsection 257.2(3) of the Act, a council may allow a discount in any year for the payment of the penalty on:

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

(2) If a council allows a discount for payment of the penalty pursuant to subsection (1), the maximum discount is 100% of the penalty.

18 Jan 2008 cN-5.1 Reg 15 s7; 2 Jan 2009 SR
123/2009 s7.

NORTHERN MUNICIPALITIES
TAX DISCOUNT AND PENALTY, 2007

N-5.1 REG 15

R.R.S. c.N-5.1 Reg 10 repealed

8 *The Northern Municipalities Tax Discount Regulations* are repealed.

18 Jan 2008 cN-5.1 Reg 15 s8.

Coming into force

9(1) Subject to subsection (2), these regulations come into force on January 1, 2008.

(2) If these regulations are filed with the Registrar of Regulations after January 1, 2008, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

18 Jan 2008 cN-5.1 Reg 15 s9.

