**BYLAW 2005-07**

A BYLAW OF THE TOWN OF HERBERT

TO PROVIDE FOR DISCOUNTS AND PENALTIES WITH RESPECT TO CURRENT TAXES AND ARREARS OF TAXES AND BASE TAX ON PROPERTIES

THE COUNCIL OF THE Town of Herbert in the Province of Saskatchewan enacts as follows:

1. The current tax levy shall be considered due on the first day of January in each year.

2. For prompt payment of current levies the following discounts shall be allowed:

(a) Payments received or postmarked on or before the 31st day of July ‑ a discount of four (4%) percent of the amount paid.

3. Any person wishing to make partial or installment payments of taxes shall be allowed to do so, with the applicable discounts as set out in Section 2 above.

4. Where the taxes remain unpaid after the 31st day of December of the year in which the taxes are imposed, they shall be deemed to be arrears of taxes and a penalty of one and a half (1.5%) percent per month shall be added to the arrears commencing with the first day of January to and including the first day of December in each year.

5. Where the whole or any portion of the combined amount of arrears of taxes and penalty remain unpaid on the expiry of any year after the year in which the taxes are imposed there shall be added thereto, by way of penalty to the penalty set out in Section 4, an amount equal to the penalties set out in Section 4 and added to the combined totals.

6. Where payments are received prior to the completion of the tax roll, the payment shall be estimated on the basis of the taxes levied against the property in the preceding year.

7. The discounts authorized under the provisions of Section 2 of this bylaw shall not apply to local improvement taxes, nor to health levy on the tax roll for collection.

8. Municipal Base Tax be set at the rates listed below:

(a) Agricultural Land ‑ One Hundred ($100.00) Dollars;

Agricultural Improvements ‑ Three Hundred ($300.00) Dollars;

(b) Residential Land ‑ One Hundred ($100.00) Dollars;

Residential Improvements ‑ Three Hundred ($300.00) Dollars;

(c) Commercial Land ‑ One Hundred ($100.00) Dollars;

Commercial Improvements ‑ Three Hundred ($300.00) Dollars.

8.1 Where a property has more than one classification on the same parcel, that property shall only be assessed one classification of base tax for improvements and one classification of base tax for land, if applicable.

8.2 Where a property owner, owns more than one property and the properties are adjoining, or are only separated by a roadway or lane, that owner shall only be assessed one classification of base tax for improvements and one classification of base tax for land, if applicable.

8.3 Where a property owner described in paragraph 8.2 also owns other property not described in 8.2, that owner shall pay the corresponding base tax for each of the other properties

9. This bylaw shall come into force on the 1st day of January, 2005.

10. Bylaw 2003-02 is hereby repealed.

READ THREE TIMES and passed this 9th day of May, 2005.

{Mayor}

(Seal)

{ Administrator}