Tax Incentives and Penalties

TOWN OF HAFFORD
BYLAW NO 2026-04

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

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

1. Due Date
   Property and other taxes imposed by the Town are deemed to be imposed on the first day of January in each year and shall be due on 31st Day of December of the same calendar year.

2. 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.

      i) The method of calculating the penalty shall be a simple rate of 2.083 % per month, added on the first day of each month applied to the total taxes, excluding any penalties previously added during the current year, that remain unpaid at the end of the month preceding the month in which the penalty is being applied.

   b) The penalty charges are to be added to and shall form part of the tax roll.

DISCRETIONARY PROVISION

3. Incentive Program – Prompt Payment
   a) Discounts shall be allowed from the time the notice of the levy is sent until October 31, to encourage prompt payment of:
      i) the current year's taxes on property;
      ii) special taxes;
      iii) local improvement special assessments.
   b) Payments of current taxes received:
      i) from the time the notice of the levy is sent until the end of July shall be eligible for a discount of 5% of the amount paid;
      ii) during the month of August shall be eligible for a discount of 4% of the amount paid;
      iii) during the month of September shall be eligible for a discount of 3% of the amount paid;
      iv) during the month of October shall be eligible for a discount of 2% of the amount paid;
      v) during the month of November shall be eligible for a discount of 0% of the amount paid; and
      vi) during the month of December shall be eligible for a discount of 0% of the amount paid.

4. Education Property Taxes
   Sections 3 does not apply to property taxes levied on behalf of a school division.

5. Coming Into Force
   This bylaw shall come into force on June 16th, 2026
   Bylaw 2025-03 is hereby repealed.

Mayor, Victoria Moses

Administrator, Devan Shorrock

Read a third time and adopted
this 16th day of June, 2026