

# **CITY OF YORKTON BYLAW NO. 14/2025**

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## **A BYLAW OF THE CITY OF YORKTON IN THE PROVINCE OF SASKATCHEWAN TO PROVIDE FOR THE IMPOSITION OF PENALTIES FOR LATE PAYMENTS OF TAXES**

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### **Disclaimer:**

**This information has been provided solely for research convenience. Official bylaws are available at the Office of the City Clerk and must be consulted for purposes of interpretation and application of the law.**

**City of Yorkton  
Saskatchewan**

**Bylaw No. 14/2025**

**A Bylaw of the City of Yorkton in the Province of Saskatchewan  
to Provide for the Imposition of Penalties for Late Payments of Taxes**

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**WHEREAS**, the Council of the City of Yorkton may, pursuant to section 249 of *The Cities Act*, impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice, at the rate set out in the bylaw authorizing the imposition of penalties;

**WHEREAS**, the Council of the City of Yorkton may, pursuant to section 250 of *The Cities Act*, impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year it was imposed, at the rate set out in the bylaw authorizing the imposition of penalties;

**NOW THEREFORE**, the Council of the City of Yorkton in Council assembled enacts as follows:

**Short Title**

1. This bylaw may be cited as the “Tax Penalties Bylaw”.

**Definitions**

2. In this Bylaw, unless the context otherwise requires, the expression:
  - a. “arrears of taxes” means taxes unpaid and outstanding after December 31 of the year in which the tax is imposed, and includes all penalties and other lawful charges under *The Cities Act* or any other applicable legislation;
  - b. “City” means the City of Yorkton;
  - c. “current taxes” means taxes imposed during the calendar year in which they are due;
  - d. “taxes subject to penalties” means taxes imposed on property subject to assessment for municipal, school or any other purposes and includes other charges authorized by statute, including local improvement rates and taxes.

**Due Dates for Taxes**

3. All taxes are due and payable on or before June 30 of the year in which they are imposed.
  - a. A tax payment shall not be deemed to have been made until payment has been received in full by the City.
  - b. All tax payments shall be applied firstly to arrears and any accrued penalties, with the remaining balance, if any, applied to current taxes.

### **Penalties for Late Payments of Current Taxes**

4. Current year taxes remaining unpaid after June 30 shall be subject to a monthly penalty of 0.75% of the outstanding amount. Such penalty shall be imposed on the first day of each month from July through December inclusive, and shall form part of the tax roll.
5. Taxes levied pursuant to the supplemental tax roll shall not be subject penalties under Section 4.

### **Penalties on Arrears of Taxes**

6. Taxes remaining unpaid after December 31, including those levied pursuant to the supplemental tax roll, shall be deemed in arrears and shall be subject to a monthly penalty of 1.25% of the outstanding amount. Such penalty shall be imposed on the first day of each month and shall form part of the tax roll.

### **Repeal of Bylaws**

7. The following bylaws and any revisions thereto are hereby repealed:
  - a. Bylaw No. 23/2012 passed on the 14 day of May, 2012;
  - b. Bylaw No. 2/2020 passed on the 20 of April, 2020; and
  - c. Bylaw No. 12/2022 passed on the 19 day of December, 2022.

### **Effective date of Bylaw**

This bylaw shall come into force and take effect on the date of its final passage.

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MAYOR

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CITY CLERK

Introduced and read a first time this 12<sup>th</sup> day of May, A.D., 2025.

Read a second time this 12<sup>th</sup> day of May, A.D., 2025.

Read a third time and adopted this 12<sup>th</sup> day of May, A.D., 2025.