

CITY OF PORTAGE LA PRAIRIE  
BY-LAW NO. 09-8451

A BY-LAW OF THE CITY OF PORTAGE LA PRAIRIE TO PROVIDE FOR THE PAYMENT OF TAXES BY INSTALMENTS, AND TO PROVIDE FOR RATES OF DISCOUNT FOR PREPAYMENT OF TAXES AND THE ISSUING OF TAX PREPAYMENT RECEIPTS TO TAXPAYERS.

WHEREAS by virtue of Sections 344, 345 and 346 (1) to (5) the Municipal Act, being Cap. M225, S.M. 1996 a municipality may, by by-law, provide that taxes may be paid by instalments and may provide for rates of discount for prepayment of taxes and the issuing of tax prepayment receipts to taxpayers.

NOW THEREFORE THE COUNCIL OF THE CITY OF PORTAGE LA PRAIRIE, IN OPEN SESSION ASSEMBLED, HEREBY ENACTS AS A BY-LAW AS FOLLOWS:


1. In this by-law "taxes" shall mean and include all real property taxes, including local improvement levies, personal property and business taxes.
2. After the tax notices are issued in any year, taxes for that year may be paid in instalments of any amount.
3. Taxes are payable at par during the month of July.
4. For a property tax payment to be recorded in any given month, for the purpose of calculating discounts and/or penalties, it must be received at City Hall at 97 Saskatchewan Avenue East on or before 4:30 p.m. on the last working day of that particular month.
5. Discounts for prepayment of taxes, whether by payment of the whole amount owing or in instalments thereof, shall be allowed at the following rates:
  - a) If paid during the month of January a discount of (0.66%)
  - b) If paid during the month of February a discount of (0.55%).
  - c) If paid during the month of March a discount of (0.44%)
  - d) If paid during the month of April a discount of (0.33%)
  - e) If paid during the month of May a discount of (0.22%).
  - f) If paid during the month of June a discount of (0.11%)
6. In any year, before the tax notices for that year are issued, the Director of Finance may receive from any taxpayer who is not in arrears, payment on account of taxes for the current year which payment shall be in the amount of Ten Dollars (\$10.00) or any multiple thereof, for each such payment and the Director of Finance shall issue to the taxpayer, a prepayment receipt therefor, at the rates of discount set out in Section 4 hereof.
7. The Director of Finance shall not issue prepayment receipts to a total value greater than nine-tenths of the taxes levied against the property to which the prepayment receipts relate, in the year next preceding the year in which the prepayment receipts are issued.

8. A penalty of one and one-quarter percent (1 1/4%) per month shall be paid on all taxes unpaid on the last business day of July in any year as authorized by Section 346 of the Municipal act.
9. For the purpose of the Tax Instalment Payment Plan for cancellations made after the tax payment due date:
  - a) Penalty on the amount of taxes outstanding as a result of a Tax Instalment Payment Plan cancellation due to property transfer will be applied on the second month following the receipt date of written notice of such cancellation.
  - b) Penalty on the amount of taxes outstanding as a result of a Tax Instalment Payment Plan cancellation due to reasons other than property transfer will be applied on the first month following the receipt date of written notice of such cancellation or date of notification of default of payment.
10. By-Law No. 06-8339 is hereby repealed effective December 31, 2009.
11. This by-law shall become effective January 1, 2010,

DONE AND PASSED AS A BY-LAW OF THE CITY OF PORTAGE LA PRAIRIE BY THE COUNCIL THEREOF IN OPEN SESSION ASSEMBLED THIS *14<sup>th</sup>* DAY OF *December*, 2009.



MAYOR



MANAGER OF ADMINISTRATION

Read a 1st time this *9<sup>th</sup>* day of November, 2009 *SW*  
Read a 2nd time this *14<sup>th</sup>* day of December 2009  
Read a 3rd time this *14<sup>th</sup>* day of December 2009