

**BY-LAW NO. 7261**

BEING A BY-LAW of The City of Brandon to provide for discounts for the prepayment of real property taxes.

WHEREAS Section 344 of The Municipal Act, S.M. 1996, c. 58 - Cap. M225, permits the Council of a municipality, by by-law, to allow a discount for the prepayment of taxes;

AND WHEREAS it is deemed expedient and in the best interests of the municipality to provide for the allowance of discounts when property taxes are prepaid;

NOW THEREFORE the Council of The City of Brandon, in open session assembled, enacts as follows:

1. This By-law shall be referred to as the "Tax Prepayment Discount By-law".

2. In this By-law:

"City Treasurer" means the Treasurer of The City of Brandon and any person acting or authorized to act on his behalf.

"Regulation" means any document created in relation to this by-law as a regulation in accordance with the authorities by the Legislative Standards By-law, and those regulations established by Provincial or Federal statutes as the context so requires.

"Taxes" means and includes all property taxes, including local improvement levies, personal property taxes and special services levies which are levied by the City of Brandon on all assessed land and improvements situations thereon and shown on the general assessment roll of the municipality.

3. The City Treasurer shall, during the months of January to May of each year, accept monies in prepayment of property taxes from any taxpayer who is not in arrears, and who has not applied for an been accepted o the Tax Instalment Payment Plan.

4. The discount rates shall be established in accordance with the regulation hereto.

5. At the time of payment, the taxpayer shall designate the tax account to which the prepayment is to be applied and the City Treasurer shall apply the payment only towards taxes levied in the current year on the designated account.

6. The City Treasurer may accept tax prepayments for any account to a maximum value equivalent to the amount of the previous year's real property taxes, pending the passage of the annual Mill Rate By-law, whereby the discount may be applied to the current year amount.

7. This by-law shall come into full force and take effect on January 1, 2020.

8. By-law No. 6440 shall be repealed effective December 31, 2019.

DONE AND PASSED by the Council of the City of Brandon, duly assembled, this 16<sup>th</sup> day of December, 2019.

"R. Chrest"

MAYOR

"H. Ewasiuk"

CITY CLERK

Read a first time this 2<sup>nd</sup> day of December A.D. 2019

Read a second time this 16<sup>th</sup> day of December A.D. 2019

Read a third time this 16<sup>th</sup> day of December A.D. 2019

I, Heather Coreen Ewasiuk, Clerk of the City of Brandon, DO HEREBY CERTIFY the above within to be a true and correct copy of By-law No. 7261.

*Original Signed By*  
H. Ewasiuk  
H. Ewasiuk, City Clerk