

RURAL MUNICIPALITY OF SPIRITWOOD No. 496

BYLAW NO. 6-2017

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of Spiritwood No. 496 in the Province of Saskatchewan, enacts as follows:

1. Due Date

Property and other taxes imposed the Rural Municipality of Spiritwood No. 496 are deemed to be imposed on the first day of January in each year and shall be due on December 31st.

2. Penalty on Tax Arrears

- 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.
- b) The method of calculating the penalty shall be a simple rate of 1% 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.
- c) The penalty charges are to be added to and shall form part of the tax roll.

3. Incentive Program – Prompt Payment

- a) Discounts shall be allowed from July 31st until November 30th to encourage prompt payment of:
 - i) The current years taxes on property;
 - ii) Special taxes;
 - iii) Local improvement special assessments.
- b) Payment of current taxes received:
 - i) From the time the notice of the levy is sent until the end of August shall be eligible for a discount of 4% of the amount paid;
 - ii) During the month of September shall be eligible for a discount of 3% of the amount paid;
 - iii) During the month of October shall be eligible for a discount of 2% of the amount paid; and
 - iv) During the month of November shall be eligible for a discount of 1% of the amount paid.

4. Incentive Program – Prepayments

- a) From January 1st until July 31st discounts shall be allowed with respect to the prepayment of:
 - i) The current years taxes on property;
 - ii) Special taxes;
 - iii) Local improvement special assessments.
- b) The rate of discount relative to prepayment of taxes shall be 4%.

5. Education Property Taxes

Sections 3 and 4 do not apply to property taxes levied on behalf of a school division.

6. Repeal Previous Incentive and/or Penalty Program

Bylaw No. 5/2013 is hereby repealed.

Colette Bussiere

Administrator

(Sealed)

Shirley Dauvin

Reeve

Read a third time this 9th day of May, 2017.