

RURAL MUNICIPALITY OF DUFFERIN NO. 190

BYLAW NO 2013-03

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of Dufferin No. 190 in the Province of Saskatchewan enacts as follows:

1. Due Date
Property and other taxes imposed by the Rural Municipality of Dufferin No. 190 are deemed to be imposed on the first day of January in each year and shall be due on December 31.
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.
 - b) The method of calculating the penalty shall be
 - a simple rate of 1% per annum, added on the first day of each month applied to
 - the total taxes that remain unpaid as at January 1 of the year
 - the total taxes, excluding any penalties previously added, 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 the time the notice of the levy is sent until, 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 other than hail taxes:
 - i) from the time the notice of the levy is sent until the end of August shall be eligible for a discount of 8% of the amount paid;
 - ii) during the month of September shall be eligible for a discount of 6% of the amount paid;
 - iii) during the month of October shall be eligible for a discount of 4% of the amount paid; and
 - iv) during the month of November shall be eligible for a discount of 2% of the amount paid.
4. Incentive Program – Prepayments
 - a) From January 1 until July 31st discounts shall be allowed with respect to the prepayment of Current years taxes on property;
 - b) The rate of discount relative to prepayment of taxes shall be 15 %
5. **HAIL DISCOUNTS:**
Payments of current hail 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 6% of the amount paid;
- ii) during the month of September shall be eligible for a discount of 5% of the amount paid;
- iii) during the month of October shall be eligible for a discount of 4% of the amount paid; and
- iv) during the month of November shall be eligible for a discount of 2% of the amount paid.

6. Bylaw # 16-2008 is hereby repealed.

[SEAL]

Reeve

Administrator

Certified a true copy of the Bylaw passed
by the unanimous consent of the Council present at
their regular meeting held on July 10, 2013.

Administrator