

# **THE RURAL MUNICIPALITY OF Heart's Hill No.352**

## **BYLAW NO. 4/18**

### **A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES**

The Council of the Rural Municipality of Heart's Hill No. 352, in the Province of Saskatchewan, enact as follows:

#### **1. DUE DATE**

Property and other taxes imposed by the Rural Municipality of Heart's Hill No. 352 are deemed to be imposed on the first day of January in each year and shall be due on December 31<sup>st</sup> of the year of levy.

#### **2. PENALTY ON ARREARS OF TAXES**

- a) Taxes which remain unpaid after the 31<sup>st</sup> 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 1.00% per month, added on the first day of each month applied to the total taxes, excluding any penalties previous added, that remain unpaid at the end of the month proceeding 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 November 30<sup>th</sup>, to encourage prompt payment of:
  - i. the current year's taxes on property;
  - ii. special taxes; or
  - iii. local improvement special assessments.
- b) Payments of current taxes received:
  - i. from the time the notice of the levy is posted to the tax roll until the end of September shall be eligible for a discount of five 5% of the amount paid;
  - ii. during the month of October shall be eligible for a discount of four 4% of the amount paid; and
  - iii. during the month of November shall be eligible for a discount of two 2% of the amount paid.

#### **4. INCENTIVE PROGRAM – PREPAYMENT**

- a) From January 1<sup>st</sup> until the time the current year's levy is posted to the tax roll, a discount shall be allowed with respect to the repayment of:
  - i. the current year's taxes on property;
  - ii. special taxes; or
  - iii. local improvement special assessments.
- b) The rate of discount relative to prepayment of taxes shall be a constant discount of five (5) percent.

**5. EDUCATION PROPERTY TAXES**

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

**6. REPEAL PREVIOUS INCENTIVE AND/OR PENALTY PROGRAMS**

Bylaw 1/15 is hereby repealed.

**7. COMING INTO FORCE**

This bylaw shall come into force and take effect on January 1<sup>st</sup>, 2019.

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Reeve

(SEAL)

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Administrator

Read a third time and adopted, this 6<sup>th</sup> day of December, 2018