


RURAL MUNICIPALITY OF VISCOUNT NO. 341BYLAW NO. 2-07**A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES**

The Council of the Rural Municipality of Viscount No. 341 in the Province of Saskatchewan enacts as follows:

1. Current taxes shall be considered due on the first day of January in each year.
2. a) To encourage early payment of the current taxes a discount shall be allowed.
 - i) Payments relative to current taxes received on or before the 30th day of September are eligible for a discount of 5% of the amount paid.
 - ii) Payments relative to current taxes received during the month of October are eligible for a discount of 4% of the amount paid.
 - iii) Payments relative to current taxes received during the month of November are eligible for a discount of 2% of the amount paid.
 b) Discounts allowed under this section shall not apply to:
 - i) charges placed on the tax roll for collection.
3. Where payments are received prior to completion of the tax roll for the current year, the maximum payment shall be estimated on the basis of the taxes levied against the property for the preceding year.
4. Where taxes remain unpaid after the 31st day of December of the year in which they are levied, they shall be deemed to be arrears of taxes and there shall be added thereto by way of a penalty:
 - a) Where arrears of taxes are collected, a penalty in an amount equal to 1.0% of the amount of the arrears collected, per month for each full month or portion of a month that the arrears of taxes remain unpaid during that year, shall also be collected.
 - b) Where the whole or any portion of the taxes remain unpaid on the expiration of any year succeeding the year in which the taxes were levied, a penalty in an amount equal to 12% of the unpaid taxes shall be added to the tax roll and the amount added as penalty forms part of the arrears of taxes.
5. Bylaw No. 2-06 is hereby repealed.
6. This bylaw shall come into force on January 01, 2008

THE RURAL MUNICIPALITY OF VISCOUNT NO. 341



 REEVE


 ADMINISTRATOR



Read a third time and adopted this
 13th day of November, 2007

Certified to be a true copy of Bylaw No. 2.07
 adopted by the council of the Rural
 Municipality of Viscount No. 341 on the 13th
 day of November, 2007.


 Administrator

