## RURAL MUNICIPALITY OF VISCOUNT NO. 341 BYLAW NO. 2022-06

## A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES

THE COUNCIL OF THE RURAL MUNICIPALITY OF VISCOUNT NO. 341, in the Province of Saskatchewan, enacts as follows:

- 1. This bylaw shall be known as and referred to as the "Tax Discount Bylaw".
- 2. In this bylaw:
  - a. "Act" means The Municipalities Act.
  - b. "municipality" shall mean the Rural Municipality of Viscount No. 341.
- 3. Due Date:

Property and other taxes imposed by the municipality are deemed to be imposed on the first day of January in each year and shall be due on December 31st.

- 4. Incentive Program for Prompt Payment
  - a. Discounts shall be allowed from the time the notice of the levy is sent until the 30<sup>th</sup> of November, to encourage prompt payment of:
    - i. the current year's taxes on property; and/or
    - ii. special taxés.
  - b. Payments 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 5% 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.
- 5. Incentive Program for Prepayments
  - a. From January 1st until the time the notice of the levy is sent, discounts shall be allowed with respect to the prepayment of:
    - i. the current year's taxes on property; and/or
    - ii. special taxes.
  - b. The rate of discount relative to prepayment of taxes shall be 5%.
- 6. Education Property Taxes
  - a. Sections 4 and 5 do not apply to property taxes levied on behalf of a school division.
- 7. Special Services Area
  - a. Sections 4 and 5 do not apply to the property taxes levied within the Special Services Area of Plunkett.
- 8. This bylaw shall come into force on January 1, 2023.
- 9. Bylaw No. 2-07 is hereby repealed.

No. 341
Saskatchetoan
[SEAL A. Saskatchetoan

Reeve

Administrator

Certified a true copy of BYLAW # 2022-06 of the Rural Municipality of Viscount No. 341 passed by resolution of Council on the

day of NOVEMBER , 202

Jan Mall

No. 341