

RURAL MUNICIPALITY OF BONE CREEK NO. 108

BYLAW NO 2013-01

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of Bone Creek No. 108 in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of Bone Creek No. 108 are deemed to be imposed on the first day of January in each year and shall be due on the last day of January of each year.

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 compound rate of 1% per month, added on the first day of each month applied to the total taxes and penalties that remain unpaid at the end of the month preceeding 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. Penalty on Current Taxes

- a) Where current taxes remain unpaid after the due date noted in section 1 of this bylaw, there shall be added thereto a penalty, calculated at the rate of 1% of the unpaid tax as at the first day of each month in which the penalty is being applied.
- b) The penalty charges are to be added on the first day of each month in which there are unpaid taxes.
- c) The penalty charges are to be added to and form part of the tax roll.

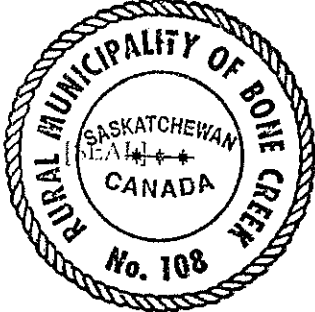
4. Incentive Program – Prompt Payment

- a) Discounts shall be allowed from the time the notice of the levy is sent until the 30<sup>th</sup> day of November of each year, 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:
  - i) from the time the notice of the levy is sent until the last day of September shall be eligible for a discount of 5% of the amount paid;
  - ii) during the month of October shall be eligible for a discount of 4% of the amount paid; and
  - iii) during the month of November shall be eligible for a discount of 2% of the amount paid.

5. Incentive Program – Prepayments

- a) From January 1 until the last day of November, discounts shall be allowed with respect to the prepayment of:
  - i) the current year's taxes on property;
  - ii) special taxes;
  - iii) local improvement special assessments.
- b) The rate of discount relative to prepayment of taxes
  - (1) up to the last day of September shall be 5%;
  - (2) during the month of October shall be 4%;
  - (3) during the month of November shall be 2%.

6. Education Property Taxes  
Sections 4, 5, and 6 do not apply to property taxes levied on behalf of a school division.
7. Repeal Previous Incentive and/or Penalty Programs  
Bylaw 2005-02 is hereby repealed
8. Coming Into Force  
This bylaw shall come into force on January 1, 2013.



M. E. Roun  
Reeve

Jana Bawle  
Administrator

Read a third time and adopted  
this 13<sup>th</sup> day of February, 2013

Jana Bawle  
Administrator

Certified a True Copy  
of Bylaw 2013-01  
Jana Bawle  
Administrator

