

## RURAL MUNICIPALITY OF EXCEL NO. 71

### BYLAW NO. 2-2022

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

The Council of the Rural Municipality of Excel No. 71, in the Province of Saskatchewan, enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of Excel No. 71 are deemed to be imposed on the first day of January in each year and shall be due on the 31<sup>st</sup> day of December of that 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 simple rate of 1.00% per month, added on the first day of each month applied to the total taxes, excluding any penalties previously added during the current year, 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 date the notice of the levy is sent until the 30<sup>th</sup> day of November, to encourage prompt payment of the current year's:
  - i) taxes on property;
  - ii) special taxes; and
  - iii) local improvement special assessments.
- b) Payments of current taxes received:
  - i) from the date 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.

4. Incentive Program – Prepayment

- a) From the 1<sup>st</sup> day of January until the 31<sup>st</sup> day of August, discounts shall be allowed with respect to the prepayment of the current year's:
  - i) taxes on property;
  - ii) special taxes; and
  - iii) local improvement special assessments.
- b) The rate of discount relative to prepayment of taxes shall be 6%.

5. Education Property Taxes

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

6. Repeal Previous Incentive and Penalty Program

Bylaw No. 8-2013 is hereby repealed.

7. Coming Into Force

This bylaw shall come into force on the 1<sup>st</sup> day of April, 2022.

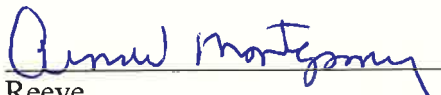
Read a third time and adopted this 10<sup>th</sup> day of March, 2022.



  
Reeve

  
Administrator

CERTIFIED A TRUE COPY OF  
BYLAW NO. 2-2022, ADOPTED BY  
RESOLUTION OF COUNCIL ON  
MARCH 10, 2022.

  
Reeve

  
Administrator

