

BYLAW 3-2008

A BYLAW OF THE RURAL MUNICIPALITY OF BLUCHER, NO. 343 TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of Blucher, #343, in the Province of Saskatchewan hereby enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of Blucher, No. 343 are deemed to be imposed on the first day of January in each year and shall be due on December 31.

2. Penalty on Arrears of Taxes

- a) Taxes which remain unpaid after the 31st 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:
 - i) a simple rate of 9 % per annum, added on the first day of each month
applied to:
 - ii) the total taxes, excluding any penalties previously added, 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.

DISCRETIONARY PROVISION

3. Incentive Program – Prompt Payment

- a) Discounts shall be allowed from the time the notice of the levy is sent until October 31 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 end of August shall be eligible for a discount of 4 % of the amount paid;
 - ii) during the month of September shall be eligible for a discount of 3 % of the amount paid;
 - iii) during the month of October shall be eligible for a discount of 2 % of the amount paid.

DISCRETIONARY PROVISION

4. Incentive Program – Prepayments

- a) Between the months of January and August, 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 shall be 4%.

5. Repeal Previous Incentive and/or Penalty Programs

Bylaw/s #4-98 and #1-2002 are hereby repealed.

6. Coming Into Force

This bylaw shall come into force on January 1, 2008.

Reeve

SEAL

Administrator

Certified a true copy of Bylaw 3-2008
adopted by resolution of the Council
on the _____ day of _____, 2008.

Administrator