

RURAL MUNICIPALITY OF ARLINGTON NO. 79
BYLAW NO 359

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of Arlington No. 79, in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of Arlington No. 79 are deemed to be imposed on the first day of January in each year and shall be due on the thirty first day of December.

2. Penalty on Arrears of Taxes

- a) Where arrears of taxes are collected, a penalty of 1% for each full month or portion of a month that the arrears of taxes remain unpaid during that year shall also be collected.
- b) Taxes which remain unpaid after the 31st day of December of the year in which they are levied shall be subject to a penalty.

The method of calculating the penalty shall be :

- a simple rate of 12% per annum, added on January 1st, applied to the total taxes that remain unpaid as at January 1 of the year .

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 time the notice of the levy is sent until November 30th, 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) during the month 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.

4. Incentive Program – Prepayments

- a) From January 1 until August 31st, 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 5%.

5. Education Property Taxes

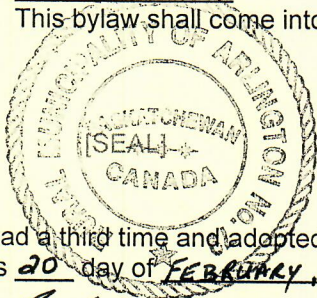
Sections 3 and 4 do not apply to property taxes levied on behalf of a school division.

6. Repeal Previous Incentive and/or Penalty Programs


Bylaws #328 is hereby repealed.

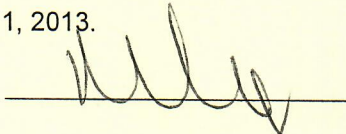
7. Coming Into Force


This bylaw shall come into force on January 1, 2013.



Read a third time and adopted
this 20 day of FEBRUARY, 2013


Administrator


Reeve


Administrator

Certified to be a true copy of Bylaw No. 359
adopted by the council of the Rural Municipality of
Arlington No. 79 on the 20 day of FEBRUARY, 2013

(SEAL) 
Administrator

