

BYLAW NO. 2022-2

RURAL MUNICIPALITY OF GARRY NO. 245

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of Garry No. 245 in the Province of Saskatchewan, enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of Garry No. 245 are deemed to be imposed on the first day of January in each year and shall be due on December 31 of the same year.

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 are deemed to be in arrears and shall be subject to a penalty.
- b) The method of calculating the penalty shall be a simple rate of 2% 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 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) Payment 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) 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 prior to September shall be:
 - i) Constant discount of 5%.

5. Education Property Taxes


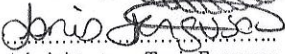
Sections 3 and 4 do not apply to property taxes levied on behalf of a school division.

6. Repeal Previous Incentive and/or Penalty Programs


Bylaw 2012-5 is hereby repealed.



7. Coming Into Force

This bylaw shall come into force on February 1, 2022.


Read a third time and adopted
this 18th day of January 2022.

Administrator – Tanis Ferguson




Reeve – Allan Polegi


Administrator – Tanis Ferguson
Sections 272, 279 and 280 of The Municipalities Act
Certified a true copy of Bylaw 2022-2
adopted by resolution of council
January 18, 2022

Administrator – Tanis Ferguson