RURAL MUNICIPAL OF RUDY NO. 284

BYLAW NO 2-2022

A BYLAW TO ESTABLISH TAX INCENTIVES AND PENALTIES

Section 272 The Municipalities Act, 2005

The Council of the Rural Municipality of Rudy No. 284, in the Province of Saskatchewan hereby enacts as follows:

- 1. Property and other taxes imposed by the municipality are deemed to be imposed on the first day of January in each year and shall be due on December 31st.
- 2. Tax notices will be sent out as soon as practical in each taxation year.
- 3. Taxes which remain unpaid after the 31st day of December of the year in which they are levied shall be subject to a monthly penalty of 1.5%:
 - a) The penalty is calculated on the total tax arrears that remain at the end of each month and added on the first day of the next month;
 - b) The penalty charges are to be added to and shall form part of the tax roll.
- 4. To encourage prompt payment of current taxes, discounts shall be allowed from the time the notice of the levy is sent:
 - a) Up to September 30, a discount of 6% of the amount paid;
 - b) Up to October 31, a discount of 2% of the amount paid;
 - c) Up to November 30, a discount of 1% of the amount paid.
- 5. Section 4 does not apply to property taxes levied on behalf of a school division.
- 6. Section 4 does not apply to Saskatchewan Municipal Hail levies. The discount rates for current Municipal Hail taxes paid are specified in The Municipal Hail Insurance Act.

 The Municipal Hail Insurance Act.
- 7. Bylaw 08-2018, A Bylaw to Establish Property Tax Incentives and Penalties is hereby repealed.
- 8. This Bylaw shall come into force January 1, 2022.

Seal Starchents

Certified a true copy of Bylaw 02-2022 adopted by resolution of Council on June 8th, 2022.

Administrator-

Reeve

Administrator