

RURAL MUNICIPALITY OF NORTH QU'APPELLE NO. 187
BYLAW NO 2022-10
A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of North Qu'Appelle No. 187 in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of North Qu'Appelle No. 187 are deemed to be imposed on the first day of January in each year and shall be due on 31st day of December of the year in which they are levied.

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 compound rate of 1.50% per month, added on the first day of each month applied to the total taxes and penalties 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

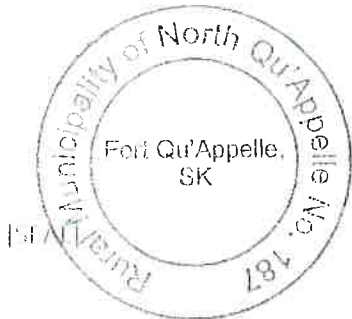
- a) Discounts shall be allowed from January 1 until August 31 annually, to encourage prompt payment of:
 - i) the current year's taxes on property;
 - ii) the current year's special taxes;
- b) Payments of current taxes received:
 - i) from January 1st until August 31st shall be eligible for a discount of 5% of the amount paid;
 - ii) during the month of September, October, November and December shall be eligible for a discount of 0% of the amount paid.

4. Repeal Previous Incentive and/or Penalty Programs

Bylaws #2019-07 is hereby repealed.

5. Coming into Force

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







Reeve

Administrator

Certified A True Copy of Bylaw 2022-10 passed by the Council of the Rural Municipality of North Qu'Appelle No. 187 on the 14th day of June, 2022.

Dawn Lugrin, Administrator



