



Rural Municipality of Mankota No. 45

Bylaw No. 07-2021

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of Mankota No. 45 in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of Mankota No. 45 are deemed to be imposed on the first day of January in each year and shall be due on December 31st.

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 a simple rate of 1.5% 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.

DISCRETIONARY PROVISIONS

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 months of January through 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 December 31, 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
 - i) shall be 5%.

5. Education Property Taxes

Sections 1, 2, 3, and 4 do not apply to property taxes levied on behalf of a school division.




Reeve


Administrator

Read a third time and adopted
this 11th day of May, 2021.

Roxanne Brisebaïs
Administrator

Certified a true copy of Bylaw 07-2021
as passed by Resolution of Council on
this 11th day of May, 2021.

Roxanne Brisebaïs
Administrator

