

Tax Incentives and Penalties

Rural Municipality of Garden River No. 490

BYLAW 15-2018

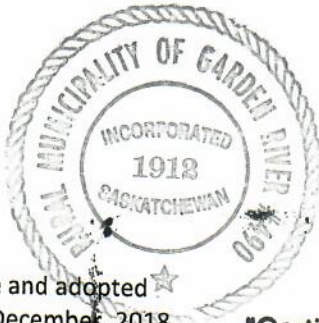
A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of Garden River No. 490 in the Province of Saskatchewan enacts as follows:

1. Due Date
Property and other taxes imposed by the Rural Municipality of Garden River No. 490 are deemed to be imposed on the first day of January in each year and shall be due on the 31st day of December.
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.
 - i) The method of calculating the penalty shall be a simple rate 1 % 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.
 - b) The penalty charges are to be added to and shall form part of the tax roll.
3. Incentive Program – Prompt Payment
 - a) Payments of current taxes received:
 - i) during the month of January-September shall be eligible for a discount of 6% 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.

Discount can't be more than 15% in a year
4. Education Property Taxes
Sections 4, 5, and 6 do not apply to property taxes levied on behalf of Saskatchewan River's School Division #119.
5. Repeal Previous Incentive and/or Penalty Programs
Bylaws #01/01 & 6/98 are hereby repealed.
6. Coming Into Force
This bylaw shall come into force on December 19, 2018.

[SEAL]



Reeve, Ryan Scragg

Acting Administrator, Leanne Mack

Read a third time and adopted
this 19th day of December, 2018.

Acting Administrator

"Certified to be a true copy of Bylaw No. 15-2018 adopted by
the council of the Rm of Garden River
on the 19th day of December, 20 18."

SEAL

Administrator