

# BYLAW NO. 2013-1

## A BYLAW TO ESTABLISH TAX INCENTIVES AND PENALTIES.

The Council of the Rural Municipality of Browning No. 34, in the Province of Saskatchewan enacts as follows:

1. Due Date  
Property and other taxes imposed by the Rural Municipality of Browning No. 34 are deemed to be imposed on the first day of January in each year and shall be due on December 31<sup>st</sup>.
2. Penalty on Arrears of Taxes
  - a) Taxes which remain unpaid after the 31<sup>st</sup> day of December of the year in which they are levied shall be subject to a penalty of .75% for each full month or portion of a month that the arrears remain unpaid.
  - b) Where the whole or a portion of the taxes remain unpaid, a penalty of 9% per year of the unpaid arrears shall be added to the tax roll on December 31<sup>st</sup>. The penalty charges are to be added to and shall form part of the tax roll.
3. Incentive Program - Prompt Payment  
Subject to Section 272 of the Municipalities Act, 2005, that the following discounts be allowed for prompt payment of current taxes:
  - a) Payments received prior to the 1<sup>st</sup> day of October, a discount of 5% of the amount paid.
  - b) Payments received during the month of October, a discount of 4% of the amount paid.
  - c) Payments received during the month of November, a discount of 2% of the amount paid.
  - d) Payments received during the month of December shall not be entitled to a discount.
4. Education Property Taxes  
Section 3(a) through (d) do not apply to property taxes levied on behalf of a school division.
5. Coming Into Force  
This bylaw shall come into force on January 1<sup>st</sup>, 2013

**Bylaw 2008-3 is hereby repealed.**

INTRODUCED AND READ A FIRST TIME THIS 10<sup>th</sup> DAY OF APRIL, 2013.

READ A SECOND TIME THIS 10<sup>th</sup> DAY OF APRIL, 2013.

READ A THIRD AND FINAL TIME THIS 10<sup>th</sup> DAY OF APRIL, 2013.



Reeve

Administrator

Certified a true copy of Bylaw No. 2013-1  
passed by resolution of the Council present  
at their regular meeting on April 10, 2013.

  
Administrator