

## **BYLAW NO. 2024-1**

### **TAX INCENTIVES AND PENALTIES BYLAW**

#### **A BYLAW OF THE R.M. OF BROWNING NO. 34, IN THE PROVINCE OF SASKATCHEWAN, BEING A BYLAW TO ESTABLISH TAX INCENTIVES AND PENALTIES**

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

1. 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 the thirty-first day of December.
2. Taxes which remain unpaid after the thirty-first day of December in the year in which they are levied shall be subject to a penalty of 1.25% for each full month or portion of a month that the arrears remain unpaid.
3. Where the whole or a portion of the taxes remain unpaid, penalty of 15% per year of the unpaid arrears shall be added to the tax roll on the thirty-first day of December. The penalty charges are to be added to and shall form part of the tax roll.
4. Subject to Section 272 of *The Municipalities Act*, the following incentives be allowed for prompt payment of current taxes:
  - a. Payments received prior to the first 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.
5. Section 4 does not apply to property taxes levied on behalf of a school division
6. Bylaw No. 2013-1 is hereby repealed.

7. This Bylaw shall come into force on January 1, 2024.

**INTRODUCED AND READ A FIRST TIME THIS 11<sup>TH</sup> DAY OF JANUARY, 2024.**

**READ A SECOND TIME THIS 11<sup>TH</sup> DAY OF JANUARY, 2024.**

**READ A THIRD AND FINAL TIME ON THE UNANIMOUS CONSENT OF THE COUNCIL PRESENT THIS 11<sup>TH</sup> DAY OF JANUARY, 2024.**



Reeve



Administrator