

## **BYLAW #2022-12**

### **A BYLAW OF THE RURAL MUNICIPALITY OF MERVIN #499 TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES.**

The Council of the Rural Municipality of Mervin #499, in the Province of Saskatchewan, enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of Mervin No. 499 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.
- b) The method of calculating the penalty shall be a simple rate of 12% per annum, added on the first day of each month applied to the total taxes, excluding any penalties previously added, 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 the time the notice of the levy is sent until November 30<sup>th</sup>, to encourage prompt payment of:
  - i) the current year's taxes on property;
  - ii) special taxes.
- b) Payments of current taxes received:
  - i) from the time the notice of the levy is sent until the end of September shall be eligible for a discount of 3% of the amount paid;
  - ii) during the month of October shall be eligible for a discount of 2% of the amount paid; and
  - iii) during the month of November shall be eligible for a discount of 1% of the amount paid.

4. Incentive Program – Prepayment

- a) From January 1<sup>st</sup> until August 31<sup>st</sup>, discounts shall be allowed with respect to the prepayment of:
  - i) the current year’s taxes on property;
  - ii) special taxes.
- b) The rate of discount relative to prepayment of taxes shall be 3%.

5. Repeal Previous Incentive and/or Penalty Programs

Bylaw #2021-25 is hereby repealed.

6. Coming Into Force

This bylaw shall come into force on January 1<sup>st</sup>, 2022.



*[Handwritten Signature]*  
 \_\_\_\_\_  
 Reeve

*[Handwritten Signature]*  
 \_\_\_\_\_  
 Administrator

Certified a true copy of  
Bylaw No. 2022-12 adopted by  
resolution of Council this

.....19 day of July....., 2022

*[Handwritten Signature]*  
 \_\_\_\_\_  
 Reeve

*[Handwritten Signature]*  
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 Administrator

