

THE RURAL MUNICIPALITY OF KINISTINO NO. 459
BYLAW NO. 2012-04

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES
PURSUANT TO SECTION 272 AND 280 OF *THE MUNICIPALITIES ACT*.

The Council of the Rural of Municipality of Kinistino No. 459 in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of Kinistino No. 459 are deemed to be imposed on the first day of January in each year and shall be due on December 31 in each year.

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 of 0.75 % 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) Discounts shall be allowed from the time the notice of the levy is sent until November 30 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) from the time the notice of the levy is sent until the end of August shall be eligible for a discount of 4% of the amount paid;
ii) during the month of September shall be eligible for a discount of 3% of the amount paid;
iii) during the month of October shall be eligible for a discount of 2% of the amount paid;
iv) during the month of November shall be eligible for a discount of 1% of the amount paid.

4. Incentive Program – Prepayments

a) From January 1st until August 31st 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.

(1) shall be 4.0%



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5. Education Property Taxes

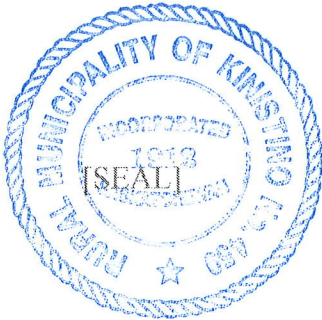
The incentive program for prompt payment of taxes referred to as Sections 3 and 4 in this bylaw do not apply to property taxes levied on behalf of a school division.


6. Repeal Previous Incentive and/or Penalty Programs

Bylaws 2000-03, 2002-01 and 2004-02 are hereby repealed on the 1st day of January, 2013.

7. Coming Into Force

This bylaw shall come into force on the 1st day of January, 2013.






Reeve

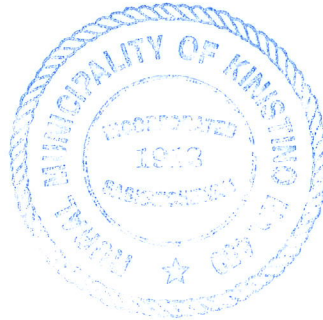


Administrator

Read a third time and adopted
this 13th day of December, 2012



Administrator



Certified a true, original and correct copy of Bylaw 2012-04 adopted by Resolution of Council on the 1st day of January, 2013.



Administrator

