

**RURAL MUNICIPALITY OF LAURIER NO. 38
BYLAW NO 5/2018**

A BYLAW TO ESTABLISH TAX INCENTIVES AND PENALTIES.

The Council of the Rural Municipality of Laurier No. 38 in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of Laurier No. 38 are deemed to be imposed on the first day of January in each year and shall be due on December 31st.

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 of 1.5% for each full month or portion of a month that the arrears remain unpaid.
- b) 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 first day of August, a discount of 6% of the amount paid.
- b) Payments received during the month of August, a discount of 6% of the amount paid.
- c) Payments received during the month of September, a discount of 5% of the amount paid.
- d) Payments received during the month of October, a discount of 4% of the amount paid.
- e) Payments received during the month of November, a discount of 2% of the amount paid.
- f) Payments received during the month of December shall not be entitled to a discount.

4. Education Property Taxes

Section 3 (a) through (f) do not apply to property taxes levied on behalf of a school division.

5. Saskatchewan Municipal Hail Insurance

Subject to Section 26 (1) and (2) of *The Municipal Hail Insurance Act, 1978*, hail insurance rates must be collected in the same manner and are subject to the same penalties as municipal taxes, and if unpaid when due, are recoverable in all respects as municipal taxes are recoverable.

Subject to Section 26.1 (1) through (3) of *The Municipal Hail Insurance Act, 1978*, the following discounts be allowed for prompt payment of hail insurance rates:

- a) 6% if paid before September 1;
- b) 5% if paid on or after September 1 but before October 1;
- c) 4% if paid on or after October 1 but before November 1; and
- d) 2% if paid on or after November 1 but before December 1.

The Administrator shall charge back to the Saskatchewan Municipal Hail Insurance association any discounts granted.

6. Coming Into Force

This bylaw shall coming into force January 1, 2018.
Bylaw 1-2013 is hereby repealed.



Gene Gilmore
Reeve.

M. D. Cox
Administrator.

CERTIFIED a true copy of Bylaw 5/2018
Read a third time and adopted by resolution of
Council this 10th day of July, 2018.



M. D. Cox
Administrator.

Gene Gilmore
Reeve.