

RURAL MUNICIPALITY OF ORKNEY No. 244

BYLAW NO 3/2023

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of Orkney No. 244 in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of Orkney No. 244 are deemed to be imposed on the first day of January in each year and shall be due on December 31 of each year in which taxes are levied.

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 1.25% 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.

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 of each levy year, to encourage prompt payment of:
 - i) the current year's taxes on property;
- 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 4.00% of the amount paid;
 - ii) during the month of July shall be eligible for a discount of 4.00% of the amount paid;
 - iii) during the month of August shall be eligible for a discount of 4.00% of the amount paid;
 - iv) during the month of September shall be eligible for a discount of 2.00% of the amount paid;
 - v) during the month of October shall be eligible for a discount of 1.00% of the amount paid; and
 - vi) during the month of November shall be eligible for a discount of 0.50% of the amount paid.

4. Education Property Taxes

Sections 4, 5, and 6¹ do not apply to property taxes levied on behalf of a school division.

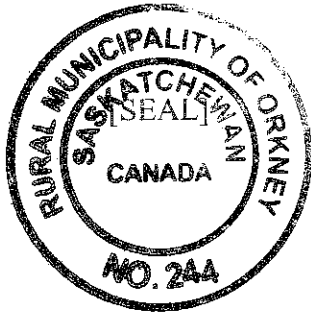
5. Repeal Previous Incentive and/or Penalty Programs

Bylaw No. 7-2017 is hereby repealed

R.T

6. Coming Into Force

This bylaw shall come into force on April 13, 2023.



Reeve, Randy Trost

Administrator, Bridgette Rushkewich

Read a third time and adopted
this 11th day of May

Administrator



Certified a true copy of Bylaw No.3/2023 adopted by the
Council of the Council of the R.M. of Orkney No. 244 on the
11th day of May, 2023.

Administrator – Bridgette Rushkewich