

# Rural Municipality of Val Marie No. 17

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## BYLAW NO. 2023-10

### A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of Val Marie in the Province of Saskatchewan enacts as follows:

1. Due Date  
Property and other taxes imposed by the Rural Municipality of Val Marie No. 17 are deemed to be imposed on the first day of January in each year and shall be due on December 31.
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 penalty.
  - b) The method of calculating the penalty shall be a simple rate of .75% per month, added on the first day of each month (commencing January 1, 2009) 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 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 the current year's taxes on property.
  - b) Payments of current taxes received:
    - i. during the month of August shall be eligible for a discount of 6% of the amount paid;
    - ii. during the month of September shall be eligible for a discount of 5% of the amount paid;
    - iii. during the month of October shall be eligible for a discount of 4% of the amount paid;
    - iv. during the month of November shall be eligible for a discount of 2% of the amount paid.
4. Incentive Program – Prepayments
  - a) From January 1 until July 31, discounts shall be allowed with respect to the prepayment of the current year's taxes on property.
  - b) The rate of discount relative to prepayment of taxes shall be 6%
5. Incentive Program – Hail Taxes
  - a) Discounts shall be allowed from the time the notice of the levy is sent until November 30, to encourage prompt payment of the current year's Municipal Hail taxes.
  - b) Payments of current taxes received:
    - i. during the month of July shall be eligible for a discount of 6% of the amount paid;
    - ii. during the month of August shall be eligible for a discount of 6% of the amount paid;
    - iii. during the month of September shall be eligible for a discount of 5% of the amount paid;
    - iv. during the month of October shall be eligible for a discount of 4% of the amount paid;
    - v. during the month of November shall be eligible for a discount of 2% of the amount paid.

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6. Repeal Previous Incentive and/or Penalty Programs

a) Bylaw No. 2022-04 is hereby repealed.

7. Coming Into Force

a) This bylaw comes into force and effect on January 1, 2024.