

RURAL MUNICIPALITY OF DUFFERIN NO. 190

BYLAW NO. 01-2023

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of Dufferin No. 190 in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of Dufferin No. 190 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.
- b) The method of calculating the penalty shall be a simple rate of 12% per annum, added on January 1st applied to the total taxes that remain unpaid as at January 1st of the year in which the penalty is being applied.
- c) 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 30th, to encourage prompt payment of:
 - i) the current year's taxes on property;
- b) Payments of current taxes received other than hail taxes:
 - i) from the time the notice of the levy is sent until the end of August shall be eligible for a discount of 5% of the amount paid;
 - ii) during the month of September shall be eligible for a discount of 4% of the amount paid;
 - iii) during the month of October shall be eligible for a discount of 3% of the amount paid; and
 - iv) during the month of November shall be eligible for a discount of 2% of the amount paid.

4. Incentive Program – Prepayments

From January 1 until July 31st discounts shall be allowed with respect to the prepayment of Current years taxes on property;

The rate of discount relative to prepayment of taxes shall be 5 %



5. Hail Insurance Discounts

Payments of current hail 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 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; and
- iv) during the month of November shall be eligible for a discount of 2% of the amount paid.


6. Bylaws #2013-03 and #03-2005 are hereby repealed.

Introduced and read a first time this 13th day of January, 2023.

Read a second time this 13th day of January, 2023.

Read a third and final time this 13th day of January, 2023.





Brian Weisbrod, Reeve



Tammy Knuttila, CAO

Certified a true copy of the bylaw passed by the Council present at their regular meeting held on the 13th day of January, 2023.



Tammy Knuttila, CAO