

## BYLAW NO. 2021-04

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

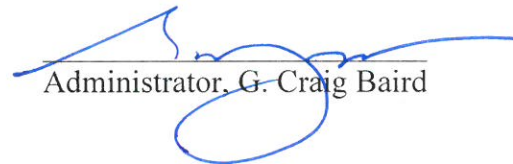
The Council of the Rural Municipality of Aberdeen No. 373 in the Province of Saskatchewan enacts as follows:

1. Due Date  
Property and other taxes imposed by the Rural Municipality of Aberdeen No. 373 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 a penalty.
  - b) The method of calculating the penalty shall be
    - \* a simple rate of 12% per annum, added on the first day of each month
    - \* 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 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 September 30, to encourage prompt payment of:
    - i) the current year's taxes on property;
    - ii) special taxes;
    - iii) local improvement special assessments.
  - b) Payments on current taxes received:
    - i) from the time the notice of the levy is sent until the end of June shall be eligible for a discount of 6% of the amount paid;
    - ii) during the month of July shall be eligible for a discount of 6% of the amount paid;
    - iii) during the month of August shall be eligible for a discount of 4% of the amount paid;
    - iv) during the month of September shall be eligible for a discount of 2% of the amount paid.
4. Incentive Program – Prepayments
  - a) Between the months of January and the date that the tax notices are mailed, 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.

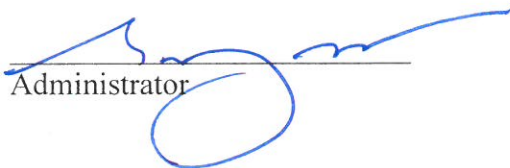
- b) The rate of discount relative to prepayment of taxes,
  - i) Constant discount
    - 1) shall be 6%.
  
- 5. Education Property Taxes  
Section 3 and 4 do not apply to property taxes levied on behalf of a school division.
  
- 6. Repeal Previous Incentive and/or Penalty Programs  
Bylaw 2013-01
  
- 7. Coming Into Force  
This bylaw shall come into force on January 1, 2021.



  
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Reeve, Martin Bettker

  
\_\_\_\_\_  
Administrator, G. Craig Baird

Read a third time and adopted  
this 15th day of April, 2021

  
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Administrator