



## BYLAW 03-2024

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

The Council of the Rural Municipality of Connaught No. 457, in the Province of Saskatchewan, enacts as follows:

1. **Due Date**

Property and other taxes imposed by the Rural Municipality of Connaught No. 457 are deemed to be imposed on the first day in January in each year and shall be due on December 31<sup>st</sup> in each year.

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 to the total amount of taxes that remain unpaid as at January 1<sup>st</sup> of the year.

(c) The penalty charges are to be added to and form part of the tax roll.

3. **Incentive Program – Prompt Payment & Prepayments**

(a) Discounts and prepayments shall not be allowed from January 1<sup>st</sup> to the time the notice of the levy is sent out and from the notice of levy until December 31<sup>st</sup> with respect to:

- i) The current year's taxes on property;
- ii) Special Taxes;
- iii) Local improvement special assessments.


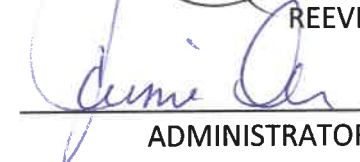
4. **Repeal Previous Incentive and/or Penalty Programs**

Bylaw No. 05-2023 is hereby repealed.

5. **Coming into Force**

This bylaw shall come into force on May 8, 2024.



  
REEVE  
  
ADMINISTRATOR

Certified True Copy of Bylaw 03-2024  
Adopted by Resolution of Council this 8<sup>th</sup>  
Day of May, 2024.

  
Reeve

  
Administrator

