

**ORURAL MUNICIPALITY OF SWIFT CURRENT NO. 137**

**BYLAW NO. 14-2012**

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

The Council of the R.M. of Swift Current No. 137 in the Province of Saskatchewan enacts as follows:

**1. Due Date**

Property and other taxes imposed by the R.M. of Swift Current No. 137 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 .75% 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
- 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 the 30th day of November, to encourage prompt payment of:
  - the current year's taxes on property;
  - special taxes;
  - local improvement special assessments.
- b. Payments of current municipal 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.
- c. Payments of current hail taxes received:
  - i. from the time the notice of the levy is sent until the end of September shall be eligible for a discount of 5% of the amount paid;
  - ii. during the month of October shall be eligible for a discount of 4% of the amount paid; and
  - iii. 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;
  - special taxes;

- local improvement special assessments.
- b. The rate of discount relative to prepayment of municipal taxes shall be 6%
  - c. The rate of discount relative to prepayment of hail taxes shall be 5%.

**5. Education Property Taxes**

Sections 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 No. 20-1998 and Bylaw No. 12-2001 are hereby repealed

**7. Coming Into Force**

This bylaw shall come into force on January 1, 2013.

	Reeve
[SEAL]	
	Administrator

Sections 272, 279 and 280 of *The Municipalities Act*

Certified a true copy of a bylaw passed by the Council of the  
R.M. of Swift Current No. 137 this 6th day of December, 2012.

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Administrator

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