

M-11

RURAL MUNICIPALITY OF FOAM LAKE NO. 276

BYLAW No. 6 - 2013

A BYLAW TO ESTABLISH DISCOUNTS AND PENALTIES ON TAXES

Pursuant to **The Municipalities Act**, the Council of The Rural Municipality of Foam Lake No. 276 in the Province of Saskatchewan enacts as follows:

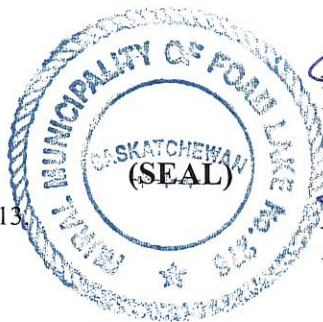
1. **Due Date**: Property and other taxes imposed by The Rural Municipality of Foam Lake No. 276 are deemed to be imposed on the first day of January in each year and shall be due on December 31<sup>st</sup> of the same year.
2. **Penalties on taxes**
  - i) Taxes which remain unpaid after the 31<sup>st</sup> day of December of the year in which they are levied shall be subject to a penalty.
  - ii) The method of calculating the penalty shall be a simple rate of 0.75% 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.
  - iii) The penalty charges are to be added to and shall form part of the tax roll.
3. **Discounts on taxes**

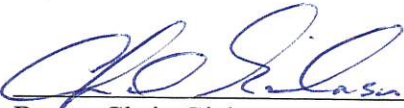
Payments of current taxes received:

  - i) by prepayment between January 1<sup>st</sup> and the date the notice of levy is sent shall be eligible for a discount of 6% of the amount paid;
  - ii) from the time the notice of levy is sent until the end 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 6 percent of the amount paid;
  - iv) during the month of September shall be eligible for a discount of 5 percent of the amount paid;
  - v) during the month of October shall be eligible for a discount of 4 percent of the amount paid;
  - vi) during the month of November shall be eligible for a discount of 2 percent of the amount paid.
3. Section 3 does not apply to property taxes levied on behalf of a school division.
4. Bylaws 1-98, 1-2006 and 2-80 are hereby repealed.
5. This bylaw shall come into force on January 1<sup>st</sup>, 2014.

Certified a true and correct copy of  
Bylaw No. 6 - 2013, passed by resolution  
of Council on the 11<sup>th</sup> day of December, 2013.

Grant Doupe, Administrator



  
Reeve Chris Gislason

  
Administrator Grant Doupe

