

Tax Incentives and Penalties

RURAL MUNICIPALITY OF CLAYTON NO. 333

BYLAW NO. 2020-01

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of Clayton No. 333 in the Province of Saskatchewan enacts as follows:

1. Due Date

Property and other taxes imposed by the Rural Municipality of Clayton No. 333 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 31st day of December of the year in which they are levied shall be subject to a penalty.
 - i) The method of calculating the penalty shall be a simple rate of 2% 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.
- b) The penalty charges are to be added to and shall form part of the tax roll.

3. Incentive Program – Prompt Payment

- a) A specific discount shall be allowed to encourage prompt payment of:
 - i) the current year's taxes on property;
 - ii) payments are to be received in office, post marks shall not be considered as date of payment.
- b) Payments of current taxes received shall receive the following discounts

a. January	3%
b. February	3%
c. March	3%
d. April	3%
e. May	3%
f. June	3%
g. July	3%
h. August	3%
i. September	3%
j. October	1%
k. November	1%
l. December	0%

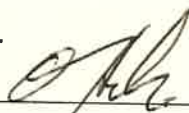
4. Repeal Previous Incentive and/or Penalty Programs

Bylaw #2017-02 is hereby repealed.


5. Coming Into Force

This bylaw shall come into force on June 10, 2020.





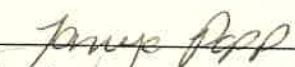
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 Administrator

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

Read a third time and adopted
this 10th day of June, 2020



 Administrator

Certified a true
 copy of the Original
 Date: Aug 12, 2020
 Signature:
