

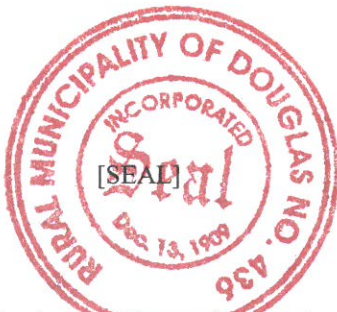
RURAL MUNICIPALITY OF DOUGLAS NO. 436

BYLAW NO. 2012-03

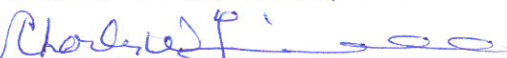
A Bylaw to Establish Tax Incentives and Penalties


The Council of the Rural Municipality of Douglas No. 436 in the Province of Saskatchewan enacts as follows:

1. Due Date
Property and other taxes imposed by the Rural Municipality of Douglas No. 436 are deemed to be imposed on the first day of January in each year and shall be due on December 31st.
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.
 - b) The method of calculating the penalty shall be a simple rate of 1% 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) For prompt payment of current year taxes (whether or not the amount of taxes for the current year has been determined), the following discounts shall be provided:
 - i) payments received prior to the 1st day of October shall receive a discount of 5%;
 - ii) payments received on or after October 1st but prior to the 1st day of November shall receive a discount of 4%;
 - iii) payments received on or after November 1st but prior to the 1st day of December shall receive a discount of 2%.
4. Exempt from Incentive Program
Education property taxes are exempt from municipal discounts allowed under the Incentive Program for prompt payment of current taxes.
5. Repeal Previous Incentive and/or Penalty Programs
Bylaws No. 3-98 and No. 2002-02 are hereby repealed.
6. Coming Into Force
This bylaw shall come into force on January 1, 2013.

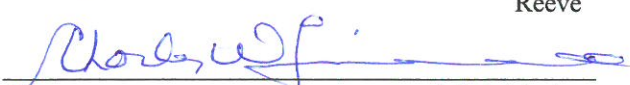


Read a third time and adopted
this 12 day of December, 2012


Administrator



Reeve



Administrator

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