

RURAL MUNICIPALITY OF CANA NO. 214

BYLAW NO. 5/2015

A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND
PENALTIES

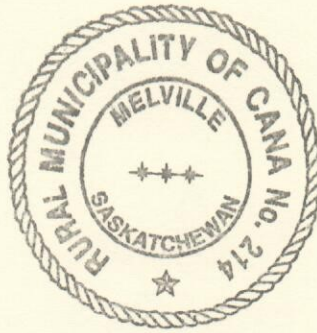
The Council of the Rural Municipality of Cana No. 214 in the Province of Saskatchewan enacts as follows:

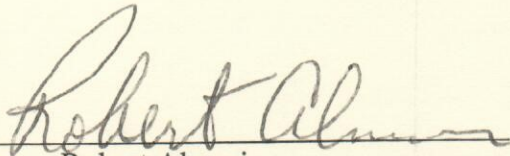
1. Due Date
Property and other taxes imposed by the Rural Municipality of Cana No. 214 are deemed to be imposed on the first day of January in each year and shall be due on December 31st.
2. Penalty on Arrears of Taxes
 - a) Taxes which remain unpaid after the 31st day of December of the year in which they are levied shall be subject to a penalty.
 - b) The method of calculating the penalty shall be a simple rate of 1.25% 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 November 30th, to encourage prompt payment of:
 - i) The current year's taxes on the property;
 - ii) Special taxes;
 - iii) Local improvement special assessments.
 - b) Payments of current 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 1st until September 31st discounts shall be allowed with the respect to the prepayment of:
 - i) The current year's taxes on property;
 - ii) Special taxes;
 - iii) Local improvement special assessments.
 - b) The rate of discount relative to prepayment of 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 Penalty Program
Bylaw No. 4-2008 is hereby repealed.

R. A.

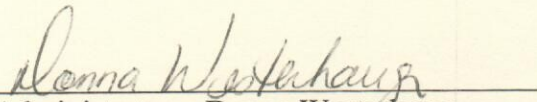
7. Coming Into Force

This bylaw shall come into force on the day of adoption by the Council of the Rural Municipality of Cana No. 214.





Reeve – Robert Almasi

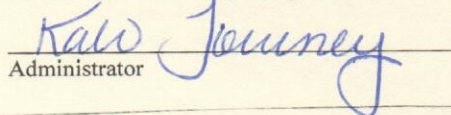


Administrator – Donna Westerhaug
(Sections 272, 279 and 280 of *The Municipalities Act*)

Read a third time and adopted this
28th day of April, 2015



Certified a true copy of Bylaw No. 5/2015
adopted by the council of the R.M. of Cana
No. 214 on the 28th day of April, 2015


Administrator