

**RURAL MUNICIPALITY OF PAYNTON NO. 470**  
**BYLAW NO. 6, 2009**  
**PROPERTY TAX INCENTIVES & PENALTIES BYLAW**

THE COUNCIL FOR THE RURAL MUNICIPALITY OF PAYNTON NO. 470 IN THE PROVINCE OF SASKATCHEWAN ENACTS AS FOLLOWS:

**1. CITING**

- 1.1 This Bylaw may be cited as the "Rural Municipality of Paynton No. 470 – Property Tax Incentive/Penalty Bylaw."

**2. PURPOSE**

- 2.1 The purpose of this Bylaw is to establish property tax incentives and penalties for the Rural Municipality of Paynton No. 470.

**3. PROPERTY TAX DISCOUNTS**

- 3.1 Current taxes shall be considered due on the 31<sup>st</sup> day of December of each year.  
3.2 To encourage early payment of the current taxes, a discount shall be allowed for payments relative to current taxes as follows for any year:

Taxes Received On or Before	Eligible for Discount
September 30th	5%
October 31st	4%
November 30th	2%

- 3.3 Discounts allowed under this section shall not apply to  
3.3.1 local improvement special assessments;  
3.3.2 special taxes; or  
3.3.3 charges placed on the tax roll for collection.  
3.4 Where payments are received prior to completion of the tax roll for the current year, the maximum payment shall be estimated on the basis of the taxes levied against the property for the preceding year.

**4. PROPERTY TAX PENALTIES**

- 4.1 Where taxes remain unpaid after the 31<sup>st</sup> day of December of the year in which they are levied, they shall be deemed to be arrears of taxes and there shall be added thereto by way of a penalty:  
4.1.1 Where arrears of taxes are collected, a penalty in the amount equal to 1% of the amount of the arrears collected, per month for each full month or portion of a month that arrears of taxes remain unpaid during that year, shall be collected;  
4.1.2 Where the whole or a portion of the taxes remain unpaid on the expiration of any year succeeding the year in which the taxes were levied, a penalty in the amount equal to 12% of the unpaid taxes shall be added to the tax roll and the amount added as penalty forms part of the arrears of taxes.  
4.2 The penalty charges added shall be calculated on all outstanding arrears of taxes and on penalties.  
4.3 The penalty charges are to be added to and form part of the tax roll.

**5. REPEAL**

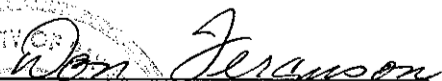
- 5.1 Bylaw 6/98, passed November 4, 1998, being a bylaw to establish the penalty on tax arrears, is hereby repealed.

**6. FORCE & EFFECT**

- 6.1 This Bylaw shall come into force and effect on the day of its adoption.

**READ A FIRST TIME this 9<sup>th</sup> day of December, 2009.**  
**READ A SECOND TIME this 9<sup>th</sup> day of December, 2009.**  
**READ A THIRD TIME AND ADOPTED this 9<sup>th</sup> day of December, 2009.**

  
Elaine Knowlson, Administrator

  
Don Ferguson, Reeve

Certified true copy of Bylaw No. 6, 2009 adopted by resolution of Council on the 9<sup>th</sup> day of December, 2009.

