

**RURAL MUNICIPALITY OF TECUMSEH NO.65**  
**BYLAW NO. 2 – 2020**  
**TAX INCENTIVES AND PENALTIES**

**A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES**

The Council of the Rural Municipality of Tecumseh No. 65 in the Province of Saskatchewan enacts as follows:

1. Due Date  
Property and other taxes imposed by the Rural Municipality of Tecumseh No. 65 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.
  - b) The method of calculating the penalty shall be a simple rate of .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.
  - 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 30, to encourage prompt payment the current years taxes on property.
  - 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 **10%** of the amount paid;
    - ii) during the month of October shall be eligible for a discount of **7%** of the amount paid;
    - iii) during the month of November shall be eligible for a discount of **3%** of the amount paid;
4. Incentive Program – Prepayments
  - a) From January 1 until August 31, discounts shall be allowed with respect to the prepayment of the current year's taxes on property;
  - b) The rate of discount relative to prepayment of taxes
    - i) shall be 10%
5. Education Property Taxes  
Sections 3 and 4 do not apply to property taxes levied on behalf of a school division.
6. Hail Insurance Premiums  
Sections 3 & 4 do not apply to Hail Insurance Premiums levied on behalf of Saskatchewan Municipal Hail Insurance.
7. Repeal Previous Incentive and/or Penalty Programs  
Bylaw No. 5 - 08 is hereby repealed
8. Coming into Force  
This bylaw shall come into force on July 8, 2020.



  
\_\_\_\_\_  
Reeve

  
\_\_\_\_\_  
Administrator

Certified a true copy of Bylaw No. 2 – 2020  
Adopted by resolution of Council on  
the 8<sup>th</sup> day of July, 2020.

  
\_\_\_\_\_  
Reeve

  
\_\_\_\_\_  
Administrator