

**RURAL MUNICIPALITY OF ANTLER NO. 61**  
**BYLAW NO 10-2016**  
**A BYLAW TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES**

The Council of the Rural Municipality of Antler No. 61 in the Province of Saskatchewan enacts as follows:

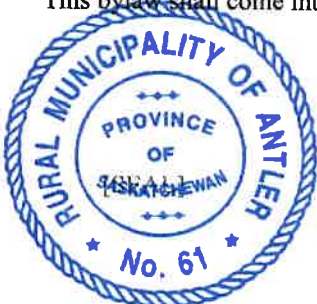
1. Due Date  
Property and other taxes imposed by the Rural Municipality of Antler No. 61 are deemed to be imposed on the first day of January in each year and shall be due on December 31<sup>st</sup>.
2. Penalty on Arrears of Taxes
  - a) Taxes which remain unpaid after the 31<sup>st</sup> day of December 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 .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.
  - b) The penalty charges are to be added to and shall form part of the tax roll.


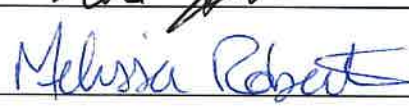
**DISCRETIONARY PROVISION**

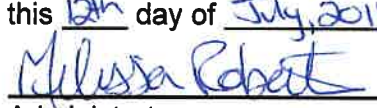
3. Incentive Program – Prompt Payment
  - a) Discounts shall be allowed from the time the notice of the levy is sent until November 30th, to encourage prompt payment of:
    - i) the current year's taxes on property.
  - b) Payments of current taxes received:
    - i) prior to September 1st shall be eligible for a discount of 6%;
    - ii) prior to October 1st shall be eligible for a discount of 5%;
    - iii) prior to November 1st shall be eligible for a discount of 4%; and
    - iv) prior to December 1st shall be eligible for a discount of 2%;

**DISCRETIONARY PROVISION**


4. Incentive Program – Prepayments
  - a) From January 1st until July 30th, 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) Constant discount
      - (1) shall be 6%.
5. Education Property Taxes  
Sections 3 and 4 DO NOT APPLY to property taxes levied on behalf of a school division.
6. Municipal Hail Insurance Taxes  
Sections 3 and 4 DO APPLY to hail taxes levied on behalf of Saskatchewan Municipal Hail Insurance
7. Repeal Previous Incentive and Penalty Programs  
Bylaw 1/2008 and 5/2012 are hereby repealed.
8. Coming Into Force  
This bylaw shall come into force and take effect immediately.



Rural Municipality of Antler No. 61  
  
\_\_\_\_\_  
Reeve  
  
\_\_\_\_\_  
Administrator

Read a third time and adopted  
this 12<sup>th</sup> day of July, 2016  
  
\_\_\_\_\_  
Administrator

Certified a True Copy of Bylaw 10-2016  
adopted by resolution of council on the  
12th day of July, 2016

  
\_\_\_\_\_  
Administrator

