

TAX INCENTIVES & PENALTIES

Rural Municipality of Pinto Creek No. 75 BYLAW 1-26

A BYLAW TO ESTALISH PROPERTY TAX INCENTIVES AND PENALTIES

The Council of the Rural Municipality of Pinto Creek NO. 75 in the Province of Saskatchewan enacts as follows:

1. Due Date:
Property and other taxes imposed by the Rural Municipality of Pinto Creek NO. 75 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 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) Discounts shall be allowed from the time the notice of the levy is sent until November 30, to encourage prompt payment of:
 - i) the current year's taxes on property;
 - ii) special taxes; and
 - iii) local improvement special assessments.
 - b) Payment of current taxes received:
 - i) from the time the notice of the levy is sent until the end of August shall be eligible for a discount of 6% of the amount paid;
 - ii) during the month of September shall be eligible for a discount of 5% of the amount paid;
 - iii) during the month of October shall be eligible for a discount of 4% of the amount paid;
 - iv) during the month of November shall be eligible for a discount of 2% of the amount paid.
 4. Incentive Program – Prepayments
 - a) From January 1 until July 31, discounts shall be allowed with respect to the prepayment of:
 - i) the current year's taxes on property;
 - ii) special taxes; and
 - iii) local improvement special assessments.
 - b) The rate of discount relative to prepayments of taxes shall be 6%.
 5. Education Property Taxes
Sections 3 and 4 do not apply to property taxes levied on behalf of the Ministry of Government Relations for School Divisions.
 6. Repeal Previous Incentive and Penalty Bylaws
 - a) Bylaw 6-20 of the Rural Municipality of Pinto Creek NO. 75 is hereby repealed.
 - b) Bylaw 7-2017 of the Village of Kincaid is hereby repealed.
 7. Coming into Force
This bylaw shall come into force on the final date of passing.
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**Rural Municipality of Pinto Creek No. 75
BYLAW 1-26**

Reeve, Glen MacKenzie

{SEAL}

CAO/Administrator, Roxanne Empey

Certified a true and correct copy of Bylaw 1-26.
Read a third time and adopted this _____ day of
_____, 2026.

{SEAL}

Roxanne Empey, Administrator