

**Tax Discount and Penalty By-Law**

Bylaw #: 10 Date: 2/2/2010

RURAL MUNICIPALITY OF CORNWALLIS

PROVINCE OF MANITOBA

BEING a By-law to set the rate of discount allowed on prepayments of taxes and the rate of penalty charged on unpaid taxes.

WHEREAS by virtue of Sections 344, 345 and 346 (1) to (5) the Municipal Act, being Cap. M225, S.M. 1996 a municipality may, by by-law, provide that taxes may be paid by installments and may provide for rates of discount for prepayment of taxes and the issuing of tax prepayment receipts to taxpayers.

NOW THEREFORE the Council of the Rural Municipality of Cornwallis in open session assembled enacts as follows:

1. THAT in this by-law "taxes" shall mean and include all real property taxes, including local improvement levies, personal property and business taxes.
2. THAT with exception to supplementary taxes, any taxes levied for any year shall be deemed to be due and payable on the Thirtieth day of

September in the respective year.

3. THAT any supplementary taxes levied for any year, shall be deemed to be due and payable on the last day of the month during which month a total of ninety days has lapsed since the date of billing.
  
1. THAT discounts for prepayment of taxes, whether by payment of the whole amount owing or in installments thereof, shall be allowed at the following rates:
  1. If paid during the month of January a discount of (2.00%)
  2. If paid during the month of February a discount of (1.50%)
  3. If paid during the month of March a discount of (1.00%)
  4. If paid during the month of April a discount of (0.75%)
  5. If paid during the month of May a discount of (0.50%)
  
1. THAT in any year, before the tax notices for that year are issued, the Municipality may receive from any taxpayer who is not in arrears, payment on account of taxes for the current year which payment shall be in the amount of Ten Dollars (\$10.00) or any multiple thereof, up to the amount of taxes levied for the prior year. The Municipality shall issue to the taxpayer, a prepayment receipt therefore, at the rates of discount set out in Section 4 hereof.
  
6. THAT all taxes that remain unpaid each year as provided in Clause 2 and 3 of this By-law, shall be deemed to be in arrears and shall be charged a penalty of 1.00% (One Percent) per month and such penalty may be imposed at the beginning of the month whether or not the tax

arrears are paid at any time during the month.

1. THAT for the purpose of the Tax Installment Payment Plan for cancellations made after the tax payment due date:

- 1.

1. Penalty on the amount of taxes outstanding as a result of a Tax Installment Payment Plan cancellation due to property transfer will be applied on the second month following the receipt date of written notice of such cancellation.

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1. Penalty on the amount of taxes outstanding as a result of a Tax Installment Payment Plan cancellation due to reasons other than property transfer will be applied on the first month following the receipt date of written notice of such cancellation or date of notification of default of payment.

1. THAT By-Law No. 1549/17/98 is hereby repealed effective December 31, 2009.

1. THAT this by-law shall become effective January 1, 2010

DONE AND PASSED by the Council of The Rural Municipality of Cornwallis in Council duly assembled, this 17th day of November, A.D., 2009.

THE RURAL MUNICIPALITY OF

CORNWALLIS

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CHIEF

ADMINISTRATIVE OFFICER

RECEIVED first reading this 20<sup>th</sup> day of October, 2009.

RECEIVED second reading this 17<sup>th</sup> day of November, 2009.

RECEIVED third reading this 17<sup>th</sup> day of November, 2009.