

BYLAW 5.2025
RURAL MUNICIPALITY OF WILLOW BUNCH

A BYLAW TO PROVIDE FOR TAX RATES, PENALTIES AND DISCOUNTS

The Council of the Rural Municipality of Willow Bunch in the Province of Saskatchewan enacts as follows:

1. This bylaw shall be known as the “2025 Tax Rates Bylaw”.
2. A minimum tax in the amount of \$425.00 shall be levied with respect to improvements in the residential classes in the Hamlets of Willow Bunch, Lisieux, St. Victor and the RM of Willow Bunch No. 42;
A minimum tax in the amount of \$25.00 shall be levied on residential land per the assessment roll number.

3. The following shall be the minimum taxes for the Organized Hamlet of Scout Lake:

Residential land with improvements	\$400.00
Residential land	\$100.00
Commercial land with improvements	\$300.00
Commercial land	\$25.00

If there is a taxable improvement on lots that adjoin, then for purposes of taxation the lots are to be individually assessed by SAMA. Adjoining lots are to be consolidated for assessment purposes only if there is a taxable improvement on these lots.

4. Notwithstanding section 2. or 3. of this bylaw, the following mill rate of 6.0 shall be applied as per section 283 of the *Municipalities Act*.
5. THE following mill rate factor of 1.75 shall be applied to the uniform mill rate levied against all taxable commercial property within the RM of Willow Bunch for municipal purposes.
6. The above noted mill rate factor for commercially assessed properties shall be applied using the following method:

$((\text{Taxable Assessment} \times \text{Municipal Mill Rate}) + \text{Base Tax}) \times 1.25 = \text{Municipal Property Tax}$

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7. Due Date:

- a) Property and other taxes imposed by the Rural Municipality of Willow Bunch No. 42 are deemed to be imposed on the first day of January in each year and shall be due on or before December 31st of the same year.

8. 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 penalty on tax arrears collected shall be 1% per month (12% per year) of the arrears or combined arrears and penalties, as the case may be, in each year commencing on January 1st of the following year.
- c) The penalty charges are added to and shall form part of the tax roll.

9. Incentive Program and 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;
 - ii. special taxes
 - 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

10. Incentive Program – Prepayments

- a) Between the months of January 1st and July 31st, discounts shall be allowed with respect to the prepayment of:
 - i. The current year's taxes on property;
 - ii. Special taxes;
 - iii. Local improvement special assessments;
- b) The rate of discount relative to prepayment of taxes:
 - i. Constant Discount
 - a. Shall be 6%

11. Education Property Taxes

Sections 9 & 10 do not apply to property taxes levied on behalf of a school division.

12. Bylaws No. 9-2024 is hereby repealed.

13. This Bylaw shall come into force and take effect on the date of final passing thereof.

Read three times and adopted this 7th day of August, 2025.




REEVE


ADMINISTRATOR