

The Rural Municipality Tax Discount Regulations

Repealed

by Chapter M-36.1 Reg 1 (effective January 1, 2006).

Formerly

Chapter R-26.1 Reg 12 (effective October 17, 2002).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

CHAPTER R-26.1 REG 12
The Rural Municipality Act, 1989

Title

1 These regulations may be cited as *The Rural Municipality Tax Discount Regulations*.

Interpretation

2 In these regulations:

- (a) “**Act**” means *The Rural Municipality Act, 1989*;
- (b) “**current year’s taxes**” means the current year’s taxes on land, improvements or land and improvements.

25 Oct 2002 cR-26.1 Reg 12 s2.

Maximum discount for prompt payment

3(1) For the purposes of section 362 of the Act, a council may allow a maximum percentage discount of 15% in any year for the prompt payment of the current year’s taxes or of local improvement special assessments.

(2) If a council allows any of the taxes or special assessments mentioned in subsection (1) to be paid in instalments, the maximum cumulative discount that the council may allow for payment in instalments is 15% in any year.

25 Oct 2002 cR-26.1 Reg 12 s3.

Maximum discount for prepayment

4 For the purposes of section 363 of the Act, a council may allow a maximum percentage discount of 15% in any year for payment of the current year’s taxes or local improvement special assessments in advance of the day fixed by bylaw for payment of those taxes or special assessments.

25 Oct 2002 cR-26.1 Reg 12 s4.

Coming into force

5 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

25 Oct 2002 cR-26.1 Reg 12 s5.