


**TOWN OF OUTLOOK  
BYLAW NO 09(2025)**


**A BYLAW TO ESTABLISH TAX DISCOUNTS AND PENALTIES**

The Council of the Town of Outlook, in the Province of Saskatchewan hereby enacts as follows:

- 1. Due Date**  
Property and other taxes imposed by the municipality 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**
  - i. Taxes which remain unpaid after the 31<sup>st</sup> day of December each year shall be subject to penalty at a simple rate of 10% per annum, added January 1<sup>st</sup> and applied to the total taxes that remain unpaid at January 1<sup>st</sup> of the year in which the penalty is being applied,
  - ii. Taxes which remain unpaid after the last day of every subsequent month following December of the year in which they are levied shall be subject to an additional penalty,
  - iii. The method of calculating the additional penalty shall be a simple rate of 2.0% per month, added on the first day of each month applied to the total tax arrears and penalties that remain unpaid at the end of each month preceding the month in which the penalty is being applied,
  - iv. All penalty charges are to be added to and shall form part of the tax roll in the year that they are applied.
- 3. Discount Program – Prompt Payment and Pre-Payments**
  - i. Discounts shall be allowed from the beginning of the calendar year to June 30<sup>th</sup>, to encourage the prompt payment and prepayment of the current year's taxes on property.
  - ii. Pre-payment of taxes received:
    - i. From January 1 until March 31<sup>st</sup> shall be eligible for a discount of 5% for the amount paid.
  - iii. Payment of current year's taxes received:
    - i. During the months of April, May and June shall be eligible for a discount of 3% of the amount paid;
    - ii. During the months of July through December there will be no discount applied
  - iv. Tax notices will be sent out as soon as practical in each taxation year.
- 4. Exemption**  
Section 3 does not apply to property taxes levied on behalf of a school division.
- 5. Repeal Previous Discount and/or Penalty Bylaw**  
That Bylaw 05(2022) A Bylaw to Establish Tax Incentives and Penalties is hereby repealed.
- 6. Into Force**  
This Bylaw shall come into effect on January 1, 2026.



  
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Mayor

  
\_\_\_\_\_  
Administrator

A certified and true copy of Bylaw No. 09(2025)  
Dated this 23 day of December 2025.

  
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CAO

