

**TOWN OF OUTLOOK  
BYLAW NO 05(2022)**

**A BYLAW TO ESTABLISH TAX INCENTIVES 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 of the year in which they are levied shall be subject to penalty.
- ii. The method of calculating the penalty shall be 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.
- iii. 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.
- iv. The method of calculating the additional penalty shall be a simple rate of 1.5% 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.
- v. All penalty charges are to be added to and shall form part of the tax roll.

**3. Incentive Program – Prompt Payment and PrePayments**

- i. Discounts shall be allowed from the beginning of the calendar year to July 31<sup>st</sup>, to encourage the prompt payment and prepayment of the current year's taxes on property.
- ii. Payment or pre-payment of current taxes received:
  - i. From January 1 until March 31<sup>st</sup> shall be eligible for a discount of 6% for the amount paid;
  - ii. During the months of April, May and June shall be eligible for a discount of 4% of the amount paid;
  - iii. During the month of July shall be eligible for a discount of 2% of the amount paid;
- iii. 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 Incentive and/or Penalty Bylaw**

That Bylaw 05(2021) A Bylaw to Establish Tax Incentives and Penalties is hereby repealed.

**6. Into Force**

This Bylaw shall come into effect on the day of its final passing.



Mayor

Chief Administrative Officer