

**TOWN OF OUTLOOK  
BYLAW NO 08/19**

**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**

a) 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.

b) The method of calculating the penalty shall be a 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.

c) The penalty charges are to be added to and shall form part of the tax roll.

**3. Incentive Program – Prompt Payment**

a) Discounts shall be allowed from the time the notice of the levy is sent until November 30<sup>th</sup>, to encourage the prompt payment of the current year's taxes on property.

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 5% for the amount paid;

ii) during the month of September shall be eligible for a discount of 3% of the amount paid;

iii) during the month of October shall be eligible for a discount of 2% of the amount paid;

iv) during the month of November shall be eligible for a discount of 1% of the amount paid.

c) 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**

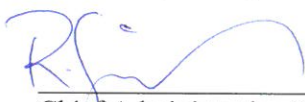
That Bylaw 02/18 A Bylaw to Establish Tax Incentives and Penalties is hereby repealed.

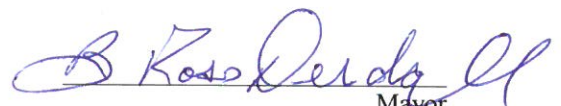
**6. Into Force**


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



Certified a true copy of  
Bylaw 08/19 adopted by  
the Council of Town of Outlook  
the 24<sup>th</sup> day of July, 2019.

  
\_\_\_\_\_  
Chief Administrative Officer

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Chief Administrative Officer