

TOWN OF OSLER  
BYLAW 2024-04  
**A BYLAW OF THE TOWN OF OSLER  
TO ESTABLISH TAX PENALTIES/INCENTIVES**

---

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

**PART I - SHORT TITLE**

1. This Bylaw may be cited the Tax Penalties/Incentives Bylaw.

**PART II - DEFINITIONS**

2. In this Bylaw:

“**Arrears**” shall refer to taxes remaining unpaid after the 31<sup>st</sup> day of December in the year in which they are levied.

“**Current**” shall refer to taxes levied in the current year.

**PART III – GENERAL**

3. Property and other taxes imposed by the Town of Osler are deemed to be imposed on the first day of January in each year and shall be due on the 31<sup>st</sup> day of August.
4. Taxes which remain unpaid after the 31<sup>st</sup> day of December of the year in which they are levied are considered in arrears and shall be subject to a penalty and the following will apply:
  - a. The method of calculating the penalty shall be a rate of 1.85% per month, added on the first day of each month applied to the total taxes and penalties that remain unpaid at the end of the month proceeding the month in which the penalty is being applied.
  - b. The penalty charges are to be added to and shall form part of the tax roll.
5. Where current taxes remain unpaid after the due date noted in section 3 of this bylaw, there shall be added thereto a penalty, calculated at the rate of 1% of the unpaid tax as at the first day of each month in which the penalty is being applied and the following will apply:
  - a. The penalty charges are to be added on the first day of each month in which there are unpaid taxes.
  - b. The penalty charges are to be added to and form part of the tax roll.
6. No discounts will be given with respect to Municipal or Education property taxes levied.

**TOWN OF OSLER  
BYLAW 2024-04  
A BYLAW OF THE TOWN OF OSLER  
TO ESTABLISH TAX PENALTIES/INCENTIVES**

---

- 7. Bylaw 2012-16 is hereby repealed.
- 8. The bylaw shall come into force on the 1<sup>st</sup> day of February 2024.

Read a first time this 24<sup>th</sup> day of January 2024

Read a second time this 24<sup>th</sup> day of January 2024

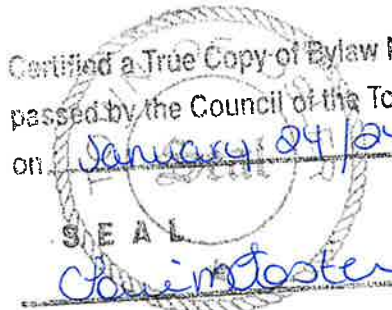
Read a third time and adopted this 24<sup>th</sup> day of January 2024

**Sections 272, 279 and 280 of the Municipalities Act**



  
\_\_\_\_\_  
Mayor

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

Certified a True Copy of Bylaw No. 2024-04  
passed by the Council of the Town of Osler  
on January 24/24  
  
Chief Administrative Officer Administrator