



**BYLAW NO. 475/26
TAX INCENTIVES AND PENALTIES BYLAW**

**A BYLAW OF THE TOWN OF STRASBOURG, IN THE PROVINCE OF SASKATCHEWAN,
TO ESTABLISH PROPERTY TAX INCENTIVES AND PENALTIES**

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

1. SHORT TITLE

1.1 This Bylaw may be cited as the "Tax Incentives and Penalties Bylaw."

2. PURPOSE

2.1 The purpose of this Bylaw is to establish the incentives for paying property taxes early in the calendar year, as well as establish penalties for delinquent property tax payments.

3. DUE DATE

3.1 Property and other taxes imposed by the Town of Strasbourg are deemed to be imposed on the first day of January in each year and shall be due on December 31st.

4. PENALTY ON ARREARS OF TAXES

4.1 Taxes which remain unpaid after the 31st day of December of the year in which they are levied shall be subject to a penalty.

4.2 Until December 31, 2026, the method of calculating the penalty shall be a compound rate of 1% per month, added on the first day of each month applied to the total taxes and penalties that remain unpaid at the end of each month preceding the month in which the penalty is being applied.

4.3 Beginning January 1, 2027, the method of calculating the penalty shall be a simple rate of 15% per annum, added on January 1st applied to the total taxes and penalties that remain unpaid as at January 1st of the year in which the penalty is being applied.

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

5. INCENTIVE PROGRAM – PROMPT PAYMENTS

5.1 Discounts shall be allowed from the time the notice of the levy is sent until June 30th, to encourage prompt payment of the current year's taxes on property.

5.2 Payments of current taxes received:

- a. from the time the notice of the levy is sent until the end of June shall be eligible for a discount of 6% of the amount paid;
- b. during the month of July shall be eligible for a discount of 4% of the amount paid.

6. INCENTIVE PROGRAM – PREPAYMENTS

6.1 From January 1 until the time the notice of the levy is sent, discounts shall be allowed with respect to the prepayment of the current year's taxes on property.

6.2 The rate of discount relative to prepayment of taxes shall be a constant discount of 6%.



7. REPEAL

7.1 Bylaw No. 465/25, being a Bylaw to Establish Tax Incentives and Penalties, is hereby repealed.

8. COMING INTO FORCE


8.1 This Bylaw shall come into force and take effect on the final date of passing by Council.

Read a first time this 31st day of March, 2026.

Read a second time this 31st day of March, 2026.

Read a third time and passed this 31st day of March, 2026.



Mayor 

Jennifer O'Keefe
Chief Administrative Officer

Certified to be a true copy of Bylaw No. 475/26 adopted by the Council of the Town of Strasbourg, on the 31st day of March, 2026.

[SEAL]

Chief Administrative Officer