

**BYLAW NO. 7/2020  
BEING A BYLAW OF THE  
MUNICIPAL DISTRICT OF PEACE NO. 135  
IN THE PROVINCE OF ALBERTA**

**A BYLAW OF THE MUNICIPAL DISTRICT OF PEACE NO. 135 FOR THE PURPOSE OF  
PROVIDING TAX PAYMENT INCENTIVES AND FOR IMPOSING PENALTIES ON  
UNPAID PROPERTY TAXES**

**WHEREAS**, the *Municipal Government Act* RSA 2000, c M-26 authorizes a Council, by Bylaw, to impose penalties for the non-payment of property taxes;

**WHEREAS**, the *Municipal Government Act* RSA 2000, c M-26 further authorizes a Council, by Bylaw, to provide incentives for prepayment of property taxes;

**AND WHEREAS**, the *Municipal Government Act* RSA 2000, c M-26 further authorizes a Council, by Bylaw, to defer the collection of a tax;

**NOW THEREFORE**, the Council of the Municipal District of Peace No. 135, in the Province of Alberta, duly assembled, hereby enacts as follows:

**1. Title:** "Tax Penalty and Payment Incentives Bylaw."

**2. Purpose:**

- a) To set the due date for the payment of property taxes;
- b) To set the rates of penalty to be imposed for failure to pay property taxes by the due date;
- c) To provide an incentive for prepaying property taxes in a current tax year; and
- d) To set a one-time waiver of current property tax penalties from June 2 – September 1, 2020, as specified in council motion 151/20.

**3. Definitions:**

- a) "Incentives" means a motivation to prepay property taxes early in year;
- b) "Tax Year" means the annual period in which Taxes are imposed, commencing with January 1 and ending with December 31;
- c) "Tax Arrears" means all Taxes which remain unpaid after December 31 of the year in which they were imposed;

**4. Incentives:**

- a) That providing the current year's taxes are paid in full by January 15<sup>th</sup> of that current year, a four percent (4%) discount, based on the previous year's tax levy, will be allowed to the taxpayer.
- b) The four percent (4%) discount will be credited to the taxpayer's tax parcel accounts prior to the issuing of the current year's tax levy and notice.
- c) Any amounts owing when the tax notice is issued must be paid by the due date to avoid penalties as outlined in sections 5 and 6 of this Bylaw.

**5. Property Tax Due Date:**

- a) That current taxes levied in any year shall be due and payable on or before June 30<sup>th</sup>, providing thirty (30) days' notice has been given.
- b) That should the 30<sup>th</sup> day of June in any year fall on a weekend, the tax due date shall be the next business day with the penalty imposed the day following.

**6. Penalties:**

a) That providing the tax notices have been mailed for a minimum of thirty (30) days, a penalty of one percent (1%) be imposed on unpaid current taxes on:

- July 2 or first day after due date if June 30 falls on a weekend
- August 2
- September 2
- October 2
- November 2
- December 2

c) That in the event of any taxes remaining unpaid after December 31 of the year for which they are levied, a penalty of ten percent (10%) shall be added on January 15<sup>th</sup> of the following year and a penalty of one percent (1%) on the unpaid arrears balance added on

- |            |             |
|------------|-------------|
| February 2 | August 2    |
| March 2    | September 2 |
| April 2    | October 2   |
| May 2      | November 2  |
| June 2     | December 2  |
| July 2     |             |

and every year thereafter as long as the taxes remain unpaid.

d) That any penalty so added shall be added to and shall form part of the unpaid taxes.

7. That Bylaw No. 4/96 shall be repealed upon the passing of this Bylaw.

8. That this bylaw shall take effect on the date of the passing of the third and final reading.


9. Should any provision of this Bylaw be invalid then such invalid provision shall be severed and the remaining Bylaw shall be maintained.

Read a first time this 26th day of May, 2020.

Read a second time this 26th day of May, 2020.

Read a third and final time this 26th day of May, 2020.

  
\_\_\_\_\_  
Reeve

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