

BYLAW NO. 6/2023
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 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;

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 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.

3. Definitions:

- a) "Tax Year" means the annual period in which Taxes are imposed, commencing with January 1 and ending with December 31;
- b) "Tax Arrears" means all Taxes which remain unpaid after December 31 of the year in which they were imposed.

4. Property Tax Due Date:

- a) That current taxes levied in any year shall be due and payable on or before June 30th, providing thirty (30) days' notice has been given.
- b) That should the 30th 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.

5. 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.

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b) 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 15th 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.

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

6. That Bylaw No. 7/2020 shall be repealed upon the passing of this Bylaw.

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

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


9. Reading Dates

First reading given on the 28th day of March, 2023.

Second reading given on the 28th day of March, 2023.

Given UNANIMOUS consent to go to third reading on this 28th day of March, 2023.

Third reading and Assent given on the 28th day of March, 2023.



Reeve



Chief Administrative