

**BYLAW 1422/18**  
**PENALTIES ON UNPAID MUNICIPAL TAXES**  
**STURGEON COUNTY, MORINVILLE, ALBERTA**

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A BYLAW OF STURGEON COUNTY, IN THE PROVINCE OF ALBERTA TO SPECIFY A TIME FOR THE PAYMENT OF CURRENT TAXES AND TO PROVIDE FOR THE IMPOSITION OF PENALTIES FOR NONPAYMENT OF CURRENT TAXES, SUPPLEMENTAL TAXES, AND TAX ARREARS.

**WHEREAS**, under the authority and pursuant to the *Municipal Government Act*, R.S.A. 2000, c. M-26, and amendments thereto, the Council of Sturgeon County deems it expedient to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice;

**AND WHEREAS**, the penalty must not be imposed sooner than 30 days after the mailing of the tax notice or on the date specified in the tax notice whichever is later;

**AND WHEREAS**, the *Municipal Government Act* further authorizes Council, by Bylaw, to impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year of which it is imposed (tax arrears);

**AND WHEREAS**, the Council of Sturgeon County has deemed it desirable to repeal Bylaw 805/95 and 1119/07 to specify a time for the payment of current taxes and to provide for the imposition of penalties for non-payment of current taxes, supplemental taxes, and tax arrears;

**NOW THEREFORE**, the Council of Sturgeon County, in the Province of Alberta, duly assembled, enacts as follows:

1. This Bylaw may be cited at the "Tax Penalty Bylaw"
2. In this Bylaw, including this section:
  - a. "Current Taxes" shall mean taxes which are imposed or levied in the current year, excluding supplementary taxes;
  - b. "Supplementary taxes" shall mean taxes which are imposed on all improvements prepared in accordance with Part 9, Division 4 of the *Municipal Government Act*;
  - c. "Tax Arrears" means all taxes, both current and supplementary, which remain unpaid after December 31.
3. Taxes paid after the due date shown on the tax notice shall be subject to penalties imposed in accordance with this Bylaw.

4. Any current taxes or portion thereof that remain unpaid on or following the last business day of June, shall have late payment penalties imposed on the following dates:
  - a. The day following the last business day of June at 6% on unpaid current taxes; and
  - b. On August 1<sup>st</sup> at 6% on unpaid current taxes.
5. Any supplementary taxes or portion thereof that remain unpaid on or following the last business day of November, shall have a 6% late payment penalty imposed.
6. All tax arrears that remain unpaid prior to March 1<sup>st</sup> shall have a late payment penalty of 12% imposed on such tax arrears.
7. Any penalty added to current taxes, supplementary taxes, or tax arrears shall be added to and form part of the unpaid taxes and will be fully penalized in each subsequent year.
8. This Bylaw shall repeal Bylaw 805/95 and Bylaw 1119/07 and shall remain in force until repealed or amended.
9. Nothing in this Bylaw shall be construed to extend the time for payment of taxes nor in any way impair or restrict any remedy available to the Municipality.
10. This Bylaw shall be effective as and from third and final reading.

Read a first time on the \_\_\_\_ of \_\_\_\_\_, 2018.

Read a second time on the \_\_\_\_ of \_\_\_\_\_, 2018.

Read a third time on the \_\_\_\_ of \_\_\_\_\_, 2018.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
COUNTY COMMISSIONER (CAO)

**If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the bylaw is deemed valid.**