

~~BYLAW 1535/21~~ ~~BYLAW 1422/18~~  
PROPERTY TAX PENALTY BYLAW  
~~PENALTIES ON UNPAID MUNICIPAL TAXES~~  
STURGEON COUNTY, MORINVILLE, ALBERTA

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, SUPPLEMENTARY ~~RYL~~ 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 notices 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;~~

WHEREAS, section 344 of the *Municipal Government Act*, RSA 2000, c M-26 (the MGA) allows Council, by bylaw, to impose penalties in the year a tax is imposed if the tax remains unpaid after the date shown on the tax notice;

AND WHEREAS, section 345 of the MGA allows 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 in which it is imposed;

AND WHEREAS, section 346 of the MGA states that a penalty imposed under section 344 or 345 is part of the tax in respect of which it is imposed;

AND WHEREAS, section 313, 314, 315, and 316 of the MGA allows supplementary assessment to occur to all land improvements and designated manufactured homes in the municipality provided a Bylaw is passed by Council before May of each year.

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

**1. Title**

1.1. This Bylaw may be referred to as the “Property Tax Penalty Bylaw”.

**2. Purpose**

2.1. The purpose of this Bylaw is to establish penalty rates to be imposed for non-payment of Current Taxes, Supplementary Taxes, and Tax Arrears.

### **3. Definitions**

3.1. In this Bylaw:

- (a) "Current Taxes" shall means taxes which are imposed or levied in the current year, local improvement taxes and/or other charges added to the tax roll as applicable under MGA section 553.1 ~~mean taxes which are imposed or levied in the current year, excluding supplementary taxes.~~
- (b) "Supplementary Taxes" mean taxes which resulted from supplementary assessment and are imposed on all improvements and all designated manufactured homes as applicable under section 313, 314, 315, and 316 of the MGA. ~~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 Taxes and Supplementary Taxes, which remain unpaid after December 31:

### **4. Penalties on Current Taxes**

4.1. Current Taxes or the portion thereof that remains unpaid on or following the last business day of June, shall have late payment penalties of 6% of the unpaid tax balance imposed on July 1<sup>st</sup>.

4.2. Current Taxes or the portion thereof that remains unpaid on or following the last business day of July, shall have late payment penalties of 6% of the unpaid tax balance imposed on August 1<sup>st</sup>.

~~4.1. 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 in June at 6% on unpaid current taxes; and~~
- ~~(b) On August 1<sup>st</sup> at 6% on unpaid current taxes~~

### **5. Penalties on Supplementary Taxes**

~~5.1. Supplementary Taxes or the portion thereof that remains unpaid on or following 30 days after the supplementary tax notice is sent, shall have late payment penalties of 6% of the unpaid tax balance imposed on the next business day following the 30-day notice period as indicated on the supplementary tax notice. 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. Penalties on Tax Arrears**

6.1. Tax Arrears or the portion thereof that remain unpaid on or following the last business day of February shall have late payment penalties of 12% of the unpaid tax arrears balance imposed on March 1<sup>st</sup>. ~~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.~~

6.2. Any penalty added to ~~C~~urrent ~~T~~axes, ~~S~~upplementary ~~T~~axes, or ~~T~~ax ~~a~~rrears shall be added to and form part of the unpaid taxes and will be fully penalized in each subsequent year.

## 7. Repeal

7.1. This Bylaw shall repeal Bylaw 1422/18 and Bylaw 433/82. ~~This Bylaw shall repeal Bylaw 805/95 and Bylaw 1119/07 and shall remain in force until repealed or amended.~~

~~7.2. 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.~~

~~7.3. This Bylaw shall be effective as and from third and final reading.~~

## 8. Severability

8.1. 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.

## 9. Effective Date

9.1. This Bylaw shall come into force and take effect upon being passed.

Read a first time this \_\_\_ day of \_\_\_\_\_, 20\_\_.

Read a second time this \_\_\_ day of \_\_\_\_\_, 20\_\_.

Read a third time this \_\_\_ day of \_\_\_\_\_, 20\_\_.

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Alanna Hnatiw  
MAYOR

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Reegan McCullough  
COUNTY COMMISSIONER (CAO)

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DATE SIGNED