

**BYLAW 1550/21**  
**2021 TAX PENALTY BYLAW AMENDMENT FOR COVID-19**  
**STURGEON COUNTY, MORINVILLE, ALBERTA**

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A BYLAW OF STURGEON COUNTY, IN THE PROVINCE OF ALBERTA, TO EXTEND THE DEADLINE FOR PAYMENT OF TAXES IN THE 2021 TAX YEAR TO PROVIDE RELIEF TO TAXPAYERS IN LIGHT OF THE COVID-19 PANDEMIC.

**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 (Council) 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**, Council has passed Bylaw 1535/21, the Property Tax Penalty Bylaw;

**AND WHEREAS**, in order to alleviate the financial impact on residents financially impacted by the COVID-19 pandemic, Council deems it appropriate to amend Bylaw 1535/21 to provide relief to those taxpayers in accordance with the provisions of this Bylaw;

**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 “2021 Tax Penalty Bylaw Amendment for COVID-19.”
2. Notwithstanding the provisions of Bylaw 1535/21, for the 2021 Tax Year only:
  - i. Any current taxes or portion thereof that remain unpaid on or before August 31, 2021, shall have late payment penalties imposed on the following dates:
  - ii. On September 1, 2021 at 6% on unpaid current taxes; and
  - iii. On October 1, 2021 at 6% on unpaid current taxes.
3. For the purpose of calculating any penalty to be added to unpaid taxes, there shall be excluded from the principal sum any amount already added as a penalty in the same particular year.

4. Any penalty added to current taxes, supplementary taxes, or tax arrears shall be added to and from part of the paid taxes.
5. Except as modified by this Bylaw for the 2021 Tax Year only, in all other respects Bylaw 1535/21 is in force.
6. Any taxpayer wishing to invoke the provisions of this Bylaw must provide written notice to Sturgeon County at the address provided on the tax notice specifying the tax roll number(s) for which a late payment penalty extension is required prior to the property tax penalty deadline provided on the tax notice.
7. 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.
8. This Bylaw shall come into force and take effect upon being passed.

Read a first time this 13<sup>th</sup> day of April, 2021.

Read a second time this 13<sup>th</sup> day of April, 2021.

Read a third time this this 13<sup>th</sup> day of April, 2021.

"Original Signed"

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Alanna Hnatiw  
MAYOR

"Original Signed"

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Reegan McCullough  
COUNTY COMMISSIONER (CAO)

April 15, 2021

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DATE SIGNED