



COUNTY OF BARRHEAD NO. 11

PROVINCE OF ALBERTA

BYLAW NO. 2-2019

TAX PENALTY BYLAW

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A BYLAW OF THE COUNTY OF BARRHEAD NO. 11, in the Province of Alberta, providing for penalties on current and arrears of taxes rescinding Bylaw No. 1-99 and replacing it as follows:

WHEREAS, pursuant to section 344 of the *Municipal Government Act*, R.S.A. 2000, c M-26 (MGA), as amended, Council may by bylaw 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, pursuant to section 345 of the *MGA*, County may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after the 31st day of December of the year in which it is imposed.

NOW THEREFORE the Council of the County of Barrhead No. 11 hereby enacts as follows:

TITLE

1. This bylaw may be called the "Tax Penalty Bylaw".

PURPOSE

2. The purpose of this bylaw is to establish:
 - (a) the due dates for the payment of Taxes; and
 - (b) the rates of penalty to be imposed for failure to pay Taxes by the due date.

DEFINITIONS

3. Unless the context otherwise requires, or is otherwise defined herein, the words and phrases contained in this bylaw shall have the same meaning as in the *MGA*. In this bylaw:
 - (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;
 - (c) "Tax" or "Taxes" includes property taxes, local improvement taxes and all other taxes or charges lawfully imposed pursuant to the *MGA* or any other statute of the Province of Alberta but does not include Business Revitalization Zone taxes;

PENALTIES ON UNPAID TAXES

4. Any or all Taxes shall be due and payable on or before the date shown on the tax notice.
5. Any Taxes remaining unpaid after the due date shown on the tax notice are subject to penalties at the rates set out as follows:
 - (a) a penalty of eight percent (8%) be applied to all unpaid current and arrears of taxes on the first day of September;



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- (b) a penalty of four percent (4%) be applied to all current and arrears of taxes on the first day of November; and
- (c) a penalty of four percent (4%) be applied to all arrears of taxes on the first day of March each year.
6. Any penalty imposed hereunder shall be added to and shall form part of the unpaid taxes.
7. Bylaw No. 1-99 is hereby repealed in its entirety upon this bylaw coming into effect.
8. This bylaw comes into force and takes effect upon third and final reading.

FIRST READING GIVEN THE 18TH DAY OF JUNE, 2019.

SECOND READING GIVEN THE 18TH DAY OF JUNE, 2019.

THIRD READING GIVEN THE 18TH DAY OF JUNE, 2019.



Reeve



County Manager