

MUNICIPALITY OF CROWSNEST PASS

BYLAW NO. 821, 2011

Property Tax Penalties Bylaw

A BYLAW OF THE MUNICIPALITY OF CROWSNEST PASS (“the Municipality”), IN THE PROVINCE OF ALBERTA, TO SPECIFY A TIME THE PAYMENT OF CURRENT TAXES AND TO PROVIDE FOR THE IMPOSITION OF PENALTIES FOR NON-PAYMENT OF CURRENT TAXES TAX ARREARS.

WHEREAS

The Municipal Government Act, being Chapter M-31 of the Revised Statutes of Alberta, 2000, and amendments thereto, authorizes a Council, by Bylaw 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 said Municipal Government Act further authorizes a Council, by bylaw to impose an additional percentage charge as a penalty for the non-payment of current taxes within the time limitation established:

**AND
WHEREAS**

The said Municipal Government Act, further provides that in the event of any taxes remaining unpaid after December 31st, of the year for which they are levied, the Council may, by bylaw, provide for the imposition of penalties in the next following year and in each following year thereafter so long as the taxes remain unpaid:

THEREFORE

The Council of the Municipality of Crowsnest Pass in the Province of Alberta, duly assembled enacts as follows:

1. This Bylaw may be cited as the Property Tax Penalties Bylaw.
2. **Property and other taxes imposed by the Municipality of Crowsnest Pass are deemed to be imposed on the first day of January in each year shall be due on the 60th day after mailing the property tax notices with the exception of local improvement taxes.**
3. **Definitions:**
 - a. **Current Taxes** means all taxes which are imposed or levied in the current year in which they are imposed.
 - b. **Tax Arrears** means taxes that remain unpaid after December 31st of the year in which they are imposed.
 - c. **Local Improvement Tax** means taxes imposed by a Local improvement tax bylaw.
4. When current taxes remain unpaid after the due date noted in Section 2 of this Bylaw, there shall be added thereto a penalty in an amount equal to ten percent (10%) of all such unpaid taxes.
5. In the event of any current or tax arrears not paid on or before the 31st day of December in any year, there shall be added to the unpaid taxes, by way of further penalty, on the 1st day of January, an amount equal to ten percent (10%) of such unpaid taxes.
6. The penalty charges are to be added to and shall form part of the tax roll.
7. This bylaw and any subsequent amendments to this bylaw shall remain in force from year to year until repealed.
8. 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 of Crowsnest Pass for the collection of taxes.

9. **Effective Date:**

This bylaw shall be in effect as of June 3rd, 2011 and the terms and conditions contained herein supersede any and all tax penalty rates formerly in effect.

Bylaw No. 799, 2010 is repealed.

Read a first time this 17th day of May, 2011.

Read a second time this 7th day of June, 2011.

Read a third time and finally passed this 7th day of June, 2011.

Bruce Decoux
MAYOR

ORIGINAL SIGNED

Kevin Robins
CHIEF ADMINISTRATIVE OFFICER