

**MUNICIPALITY OF CROWSNEST PASS**

**BYLAW NO. 836, 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 and shall be due on June 30.
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 of 20% on the first business day after July 1.
5. In the event of any current and tax arrears not paid on or before the 31st day of December in any year, there shall be added a penalty of 2% per month on the first business day of each subsequent month on all tax arrears.
6. The penalty charges are to be added to and shall form part of the unpaid taxes.
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 This bylaw and any subsequent amendments to this bylaw shall remain in force from year to year until repealed.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 March 31, 2012 and the terms and conditions contained herein supersede any and all tax penalty rates formerly in effect.

Bylaw No. 821, 2011 is thereby repealed on March 31, 2012.

Read a first time this 29<sup>th</sup> day of November, 2011.  
Carried Unanimously

Read a second time this 6<sup>th</sup> day of December, 2011.  
Carried Unanimously

Read a third time and finally passed this 6<sup>th</sup> day of December, 2011.  
Carried Unanimously

  
MAYOR

  
CHIEF ADMINISTRATIVE OFFICER