

BYLAW 14-2020

A BYLAW OF THE TOWN OF BRUDERHEIM IN THE PROVINCE OF ALBERTA TO IMPOSE LATE PAYMENT PENALTIES ON UNPAID TAXES AND TAX ARREARS

WHEREAS the Municipal Government Act, RSA 2000, Chapter M-26 of the Revised Statutes of Alberta, as amended from time to time, AUTHORIZES Council to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the due date shown on the tax notice; and

WHEREAS the Municipal Government Act authorizes Council 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 (tax arrears);

NOW THEREFORE be it resolved that the Council of the Town of Bruderheim, in the Province of Alberta, duly assembled, enacts as follows:

Short Title

The short title of this Bylaw shall be the "Late Payment Penalties on Unpaid Taxes and Tax Arrears Bylaw".

Definitions

In this Bylaw the following words shall be defined as:

- a) "Tax Year" means the annual period in which taxes are imposed, commencing with January 1 and ending with December 31;
- b) "Taxes" means all taxes imposed in the Tax Year;
- c) "Tax Arrears" means all taxes which remain unpaid after December 31 of Any Tax Year.

Late Penalties

- d) Taxes paid after the due date shown on the tax notice shall be subject to penalties imposed in accordance with this bylaw.
- e) Taxes or any portion thereof that remain unpaid after the due date shown on the tax notice shall have late payment penalties imposed on the dates and at the rates specified below:

July 1	Nine percent (9%)
August 1	Six percent (6%)
September 1	Three percent (3%)

- f) Tax arrears or any portion thereof that remain unpaid shall have late payment penalties imposed on the dates and at the rates specified below;

January 1	Nine percent (9%)
February 1	Six percent (6%)
March 1	Three percent (3%)

This Bylaw shall come into effect on January 1, 2021 and after being signed.

READ A FIRST TIME THIS 21 DAY OF October, 2020

READ A SECOND TIME THIS 04 DAY OF November, 2020

READ A THIRD TIME THIS 04 DAY OF November, 2020.



MAYOR



CAO