

## CITY OF ST. ALBERT

BYLAW 38/2019

### TAX PENALTY BYLAW

A Bylaw to impose penalties on unpaid property taxes within the City of St. Albert

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WHEREAS Sections 344 and 345 of the *Municipal Government Act* provide that a council may by bylaw impose a penalty in the year in which a tax is imposed or in any subsequent year, if the tax remains unpaid after the date shown on the tax notice, and Section 346 of the *Municipal Government Act* provides that a penalty imposed under Section 344 or Section 345 is part of the tax in respect of which it is imposed;

NOW THEREFORE the City of St. Albert, in Council assembled, enacts as follows:

#### DEFINITIONS

1. In this Bylaw:

- a. “Act” means the *Municipal Government Act*, R.S.A., 2000, c.M-26 and amendments thereto;
- b. “City” means the municipal corporation of the City of St. Albert;
- c. “Current Taxes” means taxes imposed in the current Tax Year for which they are levied, including Supplementary Taxes and Penalties;
- d. “Penalties” means tax penalties authorized under the provisions of this Bylaw;
- e. “Property Tax Due Date” means July 1<sup>st</sup> of a Tax Year;
- f. “Supplementary Tax” means a Tax imposed by a bylaw passed under the authority of Section 369 of the Act;
- g. “Taxes” means property taxes, local improvement taxes, utility arrears transferred to a tax account, and any other tax or charge lawfully added to a tax account pursuant to the Act or any other statute of the Province of Alberta or under a bylaw of the City;
- h. “Taxes in Arrears” means any portion of Taxes that remains unpaid after December 31<sup>st</sup> of the year in which the Taxes were imposed;
- i. “Tax Year” means the annual period for which Current Taxes are imposed, commencing January 1<sup>st</sup> and ending December 31<sup>st</sup> of that year.

## **PENALTIES ON UNPAID TAXES**

2. Penalties are hereby imposed on any portion of Current Taxes remaining unpaid after the Property Tax Due Date on the following dates at the specified non-compounded rates:

July 1 <sup>st</sup>	four percent (4%);
August 1 <sup>st</sup>	six percent (6%);
October 1 <sup>st</sup>	six percent (6%).

3. Penalties are hereby imposed on Taxes in Arrears on the following dates in every year following the year for which the Taxes were imposed, on the following dates at the specified compounded rates:

January 1 <sup>st</sup>	six percent (6%);
April 1 <sup>st</sup>	six percent (6%);
July 1 <sup>st</sup>	six percent (6%).

4. When the date of the imposition of a Penalty falls on a statutory holiday or weekend, the Penalty shall be applied on the first business day following the holiday or weekend, that the City is open for business.

## **EFFECTIVE DATE**

5. This Bylaw comes into effect when it is passed.

## **REPEAL OF BYLAW 40/2006**

6. Bylaw 40/2006 is hereby repealed.

READ a First time this \_\_\_\_ day of \_\_\_\_\_ 2019.

READ a Second time this \_\_\_\_ day of \_\_\_\_\_ 2019.

READ a Third time this \_\_\_\_ day of \_\_\_\_\_ 2019.

SIGNED AND PASSED this \_\_\_\_ day of \_\_\_\_\_ 2019.

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MAYOR

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CHIEF LEGISLATIVE OFFICER