

**MUNICIPALITY OF CROWSNEST PASS
IN THE PROVINCE OF ALBERTA**

**BYLAW NO. 995, 2018
PROPERTY TAX PENALTY BYLAW**

A Bylaw of the Municipality of Crowsnest Pass in the Province of Alberta to specify a time for the payment of current taxes and to provide for the imposition of penalties for non-current payment of tax arrears.

The Municipal Government Act (MGA), being Chapter M-26 of the Revised Statutes of Alberta, RSA-2000, and amendment thereto, authorizes 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;

The said MGA, further provides that a Council may by bylaw 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. Council may also by Bylaw, provide for the imposition of penalties in each following year thereafter so long as the taxes remain unpaid

NOW THEREFORE, The Council of the Municipality of Crowsnest Pass duly assembled enacts as follows:

1 TITLE

This Bylaw may be cited as the "Property Tax Penalty Bylaw" of the Municipality of Crowsnest Pass.

2 DEFINITIONS

- 2.1 "Arrears" means property taxes that remain unpaid past December 31st of the year in which they were imposed
- 2.2 "Current" means the year in which a property tax is imposed
- 2.3 "Taxes" or "Property Taxes" include all property taxes, local improvement taxes and all other taxes or charges lawfully imposed against a property in the Municipality of Crowsnest Pass pursuant to the Municipal Government Act.

3 PROVISIONS

- 3.1 When any current property taxes remain unpaid after the due date set out in the annual property tax notice, there shall be added penalty as follows:

- 3.1.1 First business day in July an initial 7%
- 3.1.2 First business day in August an additional 6%
- 3.1.3 First business day in September an additional 5%
- 3.2 When any property taxes become arrears, a penalty of three percent (3%) of the unpaid taxes shall be applied on the first business day of January, April, July and October of every year, until the arrears and penalties are paid in full.
- 3.3 Tax accounts enrolled in the Tax Installment Payment Plan for the current property taxes shall be exempt from penalties provided that there is no default in payment.

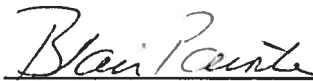
EFFECTIVE DATE

- 3.4 This bylaw shall be in full force and effect as of the third and final reading and the terms and conditions contained herein supersede any and all tax penalty rates formerly in effect
- 3.5 Bylaw No. 907, 2015 is thereby repealed upon this bylaw coming into effect.

READ a **first** time this 20th day of February, 2018.

READ a **second** time this 20th day of February, 2018.

READ a **third** time and finally passed this 6th day of March, 2018.



Blair Painter
Mayor



Patrick Thomas
Acting Chief Administrative Officer