

**BYLAW 842-C-02-22
TOWN OF COALDALE
PROVINCE OF ALBERTA**

**BEING A BYLAW OF THE TOWN OF COALDALE
TO AUTHORIZE THE IMPOSITION OF PENALTIES ON ALL TAXES
REMAINING UNPAID ON DAYS SPECIFIED**

WHEREAS pursuant to Section 344(1) of the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26*, Town Council may pass a 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 Section 345(1) of the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26*, Town Council may pass a bylaw 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;

NOW THEREFORE, the Council of the Town of Coaldale, in the Province of Alberta, duly assembled, enacts as follows:

1. Definitions:

- a. **Current Taxes** means taxes levied within the current calendar year.
 - b. **Taxes** includes annual and supplementary property taxes, special and local improvement, and all other taxes or charged lawfully imposed pursuant to the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26* or any other statute of the Province of Alberta.
 - c. **Tax Arrears** means taxes that remain unpaid after December 31 of the year in which they are imposed.
2. Any taxes levied for the for the current year remaining unpaid are subject to penalties at the rates set out in Schedule A.
 3. Any taxes in the current year that are payable in accordance with the Tax Installment Payment Plan (TIPP) are not subjected to penalties. If these taxes are not paid in accordance with the conditions of the Tax Installment Payment Plan (TIPP), the taxes levied for the current year and remain unpaid after the due date are subject to penalties at the rates set out in Schedule A.
 4. Additional charges levied during the current year pursuant to Section 553, 553.1 and 553.2 of the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26*, or section 21(4)(a) of the *Weed control act, S.A. 2008, c. W-5.1*, are due by the date indicated on the notice but not less than thirty (30) days after the notice is sent. Any amounts remaining unpaid after the due date are subject to penalties at the rates set out in Schedule A.

5. Any tax arrears are subject to penalties and rates set out in Schedule A.
6. Any penalty added to current taxes or tax arrears shall be added to and form part of the unpaid taxes.
7. This bylaw shall be cited as, "Tax Penalty Bylaw"
8. That Bylaw 808-C-04-21 be repealed upon the effective date of this bylaw.
9. This Bylaw shall take effect on the date of final passing thereof.

READ a FIRST time this 28th day of February, 2022, for Tax Penalty Bylaw 842-C-02-22.

Mayor – Jack Van Rijn
Motion: 68-2022

CAO – Kalen Hastings

READ a SECOND time this 28th day of February, 2022, for Tax Penalty Bylaw 842-C-02-22.

Mayor – Jack Van Rijn
Motion: 69-2022

CAO – Kalen Hastings

UNANIMOUS CONSENT to hold all three readings in one meeting for Tax Penalty Bylaw 842-C-02-22, this 28th day of February, 2022.

Mayor – Jack Van Rijn
Motion: 70-2022

CAO – Kalen Hastings

READ a THIRD and FINAL time this 28th day of February, 2022, for Tax Penalty Bylaw 842-C-02-22.

Mayor – Jack Van Rijn
Motion: 71-2022

CAO – Kalen Hastings

**SCHEDULE A
BYLAW 842-C-02-22
TAX PENALTIES**

1st Day of the Month	Current Taxes	Tax Arrears	Additional Charges
January		1.5%	1.5%
February		1.5%	1.5%
March		1.5%	1.5%
April		1.5%	1.5%
May		1.5%	1.5%
June		1.5%	1.5%
July	9.0%	1.5%	1.5%
August	1.5%	1.5%	1.5%
September	1.5%	1.5%	1.5%
October	1.5%	1.5%	1.5%
November	1.5%	1.5%	1.5%
December	1.5%	1.5%	1.5%