

A BYLAW OF THE TOWN OF WESTLOCK IN THE PROVINCE OF ALBERTA TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON UNPAID TAXES

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WHEREAS, Section 344 and 345 of the Municipal Government Act R.S.A. 2000, Chapter M-26 (MGA), as amended, Council may impose penalties on unpaid taxes at rates set out by bylaw;

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Town of Westlock, in the Province of Alberta, enacts as follows:

**PART 1 – TITLE, PURPOSE AND DEFINITIONS**

**Bylaw Short Name**

1. This bylaw may be called the "Tax Penalty Bylaw".

**Purpose**

2. The purpose of this bylaw is to establish:
  - a. The due date for the payment of Taxes; and
  - b. The rates of penalty to be imposed for failure to pay Taxes by the due date.

**Definitions**

3. In this bylaw:
  - a. "Tax Year" means the annual period in which Taxes are imposed, commencing with January 1 and ending with December 31;
  - b. "Tax Arrears" means all Taxes which remain unpaid after December 31 of the year in which they are imposed;
  - c. "Tax" or "Taxes" includes property taxes, local improvement taxes, and all other taxes, or charges lawfully imposed pursuant to the MGA or any other statute of the Province of Alberta;
  - d. Unless the context otherwise requires, or is otherwise defined herein, the words and phrases contained in this bylaw shall have the same meaning as in the MGA.

**Due Date for the Payment of Taxes**

4. Any or all Taxes shall be payable June 30 of the Tax Year for which they have been imposed.
5. In the event that June 30 falls on Saturday or Sunday of the calendar year, then the last business day of June shall be the tax due date.

**PART 2 - PENALTIES ON UNPAID TAXES**

**Current Taxes**

6. Any Taxes remaining unpaid after the due date are subject to penalties at the rates set out in Schedule A.
7. Penalties are imposed in the current calendar year will not be compounded during that year.

**Tax Arrears**

8. Any Tax Arrears are subject to penalties at the rates set out in Schedule A.
9. For the purposes of Section 7, Taxes remaining unpaid as of December 31 include accumulated penalties

10. Bylaw 2017-06 is repealed upon this bylaw coming into effect.



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11. This By-law shall take effect on the date of the third and final reading.

Read a first time this 9th day of April 2018 A.D.

Read a second time this 9<sup>th</sup> day of April 2018 A.D.

Unanimous consent for third and final reading this 9th day of April 2018 A.D.

Read a third and final time and passed this 9<sup>th</sup> day of April 2018 A.D.

A handwritten signature in blue ink, appearing to read "Ralph Leriger", written over a horizontal line.

Mayor, Ralph Leriger

A handwritten signature in blue ink, appearing to read "Simone", written over a horizontal line.

Interim Chief Administrative Officer, Simone Wiley

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**Schedule A – Tax Penalty Bylaw 2018-04**

**Penalties on Unpaid Taxes**

Current Taxes	
July 1	4%
August 1	8%

Tax Arrears	
January 1	15%