

## **BYLAW NO. 250-20**

### **A BYLAW OF CLEAR HILLS COUNTY, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF IMPOSING PENALTIES ON UNPAID PROPERTY TAXES.**

WHEREAS, Section 344 (1) of the Municipal Government Act, 2000, allows for the imposing of 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, 2000, allows for the imposing of penalties in any year following the year in which a tax is imposed, if the tax remains unpaid after the December 31 of the year in which it is imposed; and

WHEREAS, the Council of Clear Hills County, in the Province of Alberta, desires to impose a penalty on unpaid taxes.

NOW THEREFORE, the Council of Clear Hills County, in the Province of Alberta, duly assembled, enacts as follows:

1. THAT, all property taxes of Clear Hills County shall be due and payable in full on or before July 15 of each and every year. If July 15 lands on a non-business day, the property taxes shall be due and payable the next business day after July 15.
2. THAT, a penalty rate of SIX PERCENT (6%) shall be imposed on July 16 or the next business day after the July due date in each year on property taxes remaining unpaid after July 15 in the current year and on any property taxes remaining unpaid from previous years.
3. THAT, the July 2020 penalty be waived due to Covid 19 and to follow the Non-Residential Property Tax Guidelines set out by Alberta Municipal Affairs.
4. THAT, in the event of any taxes remaining unpaid after December 31 of the year for which they are levied, there shall be added thereto by way of a penalty, an amount equal to SIX PERCENT (6%) on the second business day of January of the the succeeding year, and in each succeeding year thereafter, so long as the taxes remaining unpaid.
5. THAT, any penalty so added shall be added to and shall form part of the unpaid taxes.
6. THAT, this bylaw shall come into force and effect on the date of final reading hereof.
7. THAT, Bylaw No. 22 is hereby repealed.
8. THAT, Bylaw 87-06 is hereby repealed.
9. THAT, this bylaw shall come into force and effect on the date of the final reading hereof.

**BYLAW NO. 250-20**

**Imposing Penalties on Unpaid Property Taxes**

READ a first time this 21 day of April A.D., 2020.

  
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Miron Croy, Reeve

  
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Allan Rowe, Chief Administrative Officer

READ a second time this 21 day of April A.D., 2020.

  
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Miron Croy, Reeve

  
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Allan Rowe, Chief Administrative Officer

READ a third time this 21 day of April A.D., 2020.

  
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Miron Croy, Reeve

  
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Allan Rowe, Chief Administrative Officer