

## BYLAW 017:2018

of the Town of Irricana  
in the Province of Alberta

### BEING A BYLAW OF THE TOWN OF IRRICANA IN THE PROVINCE OF ALBERTA TO ESTABLISH TAX PENALTIES FOR LATE PAYMENT OF PROPERTY TAXES.

**WHEREAS**, Section 344(1), Municipal Government Act, R.S.A. 2000, and amendments thereto states a Council may by bylaw 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, R.S.A. 2000 and amendments thereto states 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, and

**WHEREAS**, the Council of the Town of Irricana deems it necessary and desirable to levy such penalties,

**NOW THEREFORE**, the Council of the Town of Irricana, in the Province of Alberta, enacts as follows:

#### PART I – Definitions

- 1.1 a) "Current Taxes" means taxes levied within the current calendar year.  
b) "Tax Arrears" means taxes that remain unpaid after December 31 of the year in which they are imposed.

#### Part II - Current Tax Year

- 2.1 On July 1 of the current year or 30 days after notice, whichever is the latter, a penalty equal to six percent (6%) of the outstanding current taxes will be applied and added to the outstanding amount.

Example: Penalty Fee Formula (assuming property tax is \$2,500.00:  $\$2,500 \times 6\% = \$150$   
Current outstanding amount:  $\$2,500 + \$150 = \$2,650.00$

- 2.2 On August 1 of the current year or 60 days after notice, whichever is the latter, a penalty equal to six percent (6%) of the outstanding current taxes will be added to the outstanding amount.

Example: Penalty Fee Formula: July Penalty + August penalty = Total Penalty

July Penalty ( $\$2,500 \times 6\%$ ) = \$150

August Penalty ( $\$2,500 \times 6\%$ ) = \$150

**Total Penalty = \$300**

Current outstanding amount:  $\$2,500 + \$150 + \$150 = \$2,800.00$

- 2.3 On September 1 of the current year or 90 days after notice, whichever is the latter, a penalty equal to six percent (6%) of the outstanding current taxes will be added to the outstanding amount.

Example: Penalty Fee Formula: Penalties (July + August + September) = Total Penalty

July Penalty ( $\$2,500 \times 6\%$ ) = \$150

August Penalty ( $\$2,500 \times 6\%$ ) = \$150

September Penalty ( $\$2,500 \times 6\%$ ) = \$150

**Total Penalty = \$450**

Current outstanding amount:  $\$2,500 + \$150 + \$150 + \$150 = \$2,950.00$

**PART III - Tax Arrears**

3.1 All taxes remaining unpaid after December 31 in any year, shall have added a penalty of one percent (1%) of the then taxes in arrears on the first day of each month of January; February; March; April and May, commencing on the first day of January, following the year in which they are imposed, so long as the taxes or any portion thereof remain unpaid.

Current year will be included in the total outstanding balance. (Motion 165:17, Apr 24/17)

3.2 Late payment penalties shall be added to and form part of the unpaid taxes

**Part IV – Repeal**

4.1 Bylaw 006:2017 is hereby repealed.

**Part V – Effective Date**


AND FURTHER THAT this bylaw comes into full force and effect on the date of third and final reading.

**READ A FIRST TIME** this 10<sup>th</sup> day of December **A.D. 2018.**

**READ A SECOND TIME** this 10<sup>th</sup> day of December **A.D. 2018.**

**GIVEN UNANIMOUS CONSENT FOR A THIRD AND FINAL READING** this 10<sup>th</sup> day of December **A.D. 2018.**

**READ A THIRD AND FINAL TIME** this 10<sup>th</sup> day of December **A.D. 2018.**

  
\_\_\_\_\_  
Mayor Frank Friesen

  
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Chief Administrative Officer  
Ted Coffey

