

**BYLAW 007:2022**  
**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 a penalty for late payment of property taxes.**

**WHEREAS** the 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

**AND WHEREAS** 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;

**AND WHEREAS** the Council of the Town of Irricana recognizes that timely collection of property taxes is important to the operation and financial health of the Town, and;

**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:

**TITLE:**

This bylaw may be cited as the **“Property Tax Penalty Bylaw”**.

**PART I – DEFINITIONS**

- 1) In this bylaw, unless the context otherwise requires:
  - a. “Current Tax” shall mean Property Tax levied within the current calendar year.
  - b. “Property Tax” shall mean the tax or taxes imposed under Section 353 of the Municipal Government Act.
  - c. “Tax Arrears” shall mean Property Taxes that remain unpaid after December 31 of the year in which they were imposed.
  - d. “Town” means the Town of Irricana.

**PART II – PENALTY FOR CURRENT TAX**

- 2) Property Tax paid after June 30 in any year shall be subject to penalty.
- 3) There shall be levied on the first day of each month, July through December, a two percent (2%) penalty on the Current Taxes which have yet to be paid to the Town of Irricana. The penalty shall form part of the Current Tax owing.

Example:

Example Calculation on \$2,500						
	July	August	September	October	November	December
<b>Penalty Rate</b>	2%	2%	2%	2%	2%	2%
<b>Penalty Fee</b>	\$ 50.00	\$ 51.00	\$ 52.02	\$ 53.06	\$ 54.12	\$ 55.20
<b>Balance Owing</b>	\$ 2,550.00	\$ 2,601.00	\$ 2,653.02	\$ 2,706.08	\$ 2,760.20	\$ 2,815.41

- 4) After December 31 in any year, any outstanding balance shall be deemed to be in Tax Arrears.

**PART III – PENALTY FOR TAX ARREARS**

- 5) There shall be levied on the first day of each month a two percent (2%) penalty on Tax Arrears which have yet to be paid to the Town of Irricana. The penalty shall form part of Tax Arrears owing.

Example:

Example Calculation on \$2815.41						
	January	February	March	April	May	June
<b>Penalty Rate</b>	2%	2%	2%	2%	2%	2%
<b>Penalty Fee</b>	\$ 56.31	\$ 57.43	\$ 58.58	\$ 59.75	\$ 60.95	\$ 62.17
<b>Balance Owing</b>	\$ 2,871.72	\$ 2,929.15	\$ 2,987.74	\$ 3,047.49	\$ 3,108.44	\$ 3,170.61

**PART IV – SEVERABILITY**

- 6) Each provision of this bylaw is independent of all other provisions. If any provision of this bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of this bylaw will remain valid and enforceable.

**PART V – REPEAL**

61) This Bylaw hereby repeals Bylaw 017:2018 in its entirety.

**PART VI – EFFECTIVE DATE**

AND FURTHER THAT this Bylaw shall take effect on the date of third and final reading.

READ for a First time this 5<sup>th</sup> day of December 2022.

READ for a Second time this 5<sup>th</sup> day of December 2022.

TO BE Given Unanimous Consent for a Third and Final Reading this 5<sup>th</sup> day of December 2022.

READ for a Third and Final time this 5<sup>th</sup> day of December 2022.

“Original Signed”

---

Jim Bryson  
Mayor

“Original Signed”

---

Doug Hafichuk  
Chief Administrative Officer