



## THE CORPORATION OF THE TOWN OF FOX CREEK, ALBERTA

### BY-LAW 809-2018

#### TAX PENALTY

A By-law of the Municipal Corporation of the Town of Fox Creek, in the Province of Alberta to provide for the imposition of penalties on unpaid taxes pursuant to the provisions of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M26, current as of April 1, 2018.

**WHEREAS**, Council of the Corporation of the Town of Fox Creek has authority to amend the Town of Fox Creek Tax Penalty By-law pursuant to Sections 344 and 345 of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, Current as of April 1, 2018.

**NOW THEREFORE PURSUANT**, to the provisions of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26 the Council of the Corporation of the Town of Fox Creek, Alberta, in regular session duly assembled, enacts as follows:

#### SEVERABILITY

If any provision of this By-law is declared invalid because of any word, phrase, clause, sentence, paragraph or section of this by-law or any documents which form part of this by-law or an application thereof to any person or circumstance is declared invalid, the remaining provisions shall not be affected thereby, but shall remain in force.

#### SECTION 1 – SHORT TITLE

This By-law may be cited as the “Tax Penalty By-law”

#### SECTION 2 – TAX PENALTY

1. That a penalty of fifteen percent (15%) shall be added to all unpaid current taxes on the 31<sup>st</sup> day following the Notice of Assessment Date {MGA's 308(1)} shown on the tax notice. If the 31<sup>st</sup> day following the Notice of Assessment Date ends on a Saturday, Sunday or holiday, the date moves to the next business day.
2. That in the event of any taxes remaining unpaid after the 31<sup>st</sup> day of December in the year in which they were levied, a fifteen percent (15%) penalty shall be added in the next year on January 2<sup>nd</sup>, and in each succeeding year thereafter, as long as the taxes remain unpaid.
3. That any penalties imposed shall be added to and form part of the unpaid taxes.

#### SECTION 3 - REPEAL

This by-law repeals all previous “Tax Penalty By-laws.”

#### SECTION 4 – EFFECTIVE DATE


This By-law shall come into effect the date upon third and final reading.


READ A FIRST TIME this 28<sup>th</sup> day of May 2018

READ A SECOND TIME this 28<sup>th</sup> day of May 2018

Moved and passed unanimously that the “Penalty By-law” be presented for third and final reading.

READ A THIRD AND FINAL TIME this 28<sup>th</sup> day of May 2018

  
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James Hailes  
Mayor

  
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Roy Dell  
Chief Administrative Officer