



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

### BYLAW NO. 871-2023

#### TAX PENALTY

Being a bylaw of the town of Fox Creek, in the Province of Alberta to authorize the Municipality for the imposition of penalties on all taxes remaining unpaid on days specified.

**WHEREAS**, section 344(1) of the *Municipal Government Act* provides that a Council may pass a bylaw to 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* provides that a Council may pass a bylaw to 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.

**NOW THEREFORE** the Town of Fox Creek, in Council duly assembled, enacts as follows:

#### SECTION 1 – SHORT TITLE

- 1.1. This bylaw is called the “Tax Penalty Bylaw”

#### SECTION 2 – DEFINITIONS

- 2.1. “Current Taxes” means taxes levied within the current calendar year.
- 2.2. “Municipal Government Act” means the *Municipal Government Act*, RSA 2000,c.M-26;
- 2.3. “Taxes” includes all property taxes, business revitalization zone taxes, local improvement taxes, penalties and unpaid costs, charges and expenses as provided in Section 553 of the *Municipal Government Act*, and all other taxes or charges lawfully imposed pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta.
- 2.4. “Tax Arrears” mean taxes that remain unpaid after December 31 of the year in which they are imposed.
- 2.5. “Town” means the municipal corporation of the Town of Fox Creek;

#### SECTION 3 – CURRENT TAXES

- 3.1. Any taxes levied for the current year remaining unpaid after September 30, 2023, are subject to penalties at the rate of 15%.

#### SECTION 4 – TAX ARREARS

- 4.1. Any tax arrears are subject to penalties at the rate of 15%.

#### SECTION 5 – SEVERABILITY

- 5.1. Every provision of this Bylaw is independent of all other provisions, and it is the intention of the Council that if any provision of this Bylaw is declared invalid by a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

**SECTION 6 – EFFECTIVE DATE**

6.1. This Bylaw shall come into force upon final passing thereof.

FIRST READING of Bylaw No. 871-2023 granted this 05 day of June, 2023.

SECOND READING of Bylaw No. 871-2023 granted this 05 day of June 2023.

Given UNANIMOUS consent to go to third reading on this 05 day of June, 2023.

THIRD AND FINAL READING of Bylaw No. 871-2023 granted this 05 day of June 2023.

  
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Sheila Gilmour, Mayor

  
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Kristen Milne, Chief Administrative Officer

