



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

### BYLAW NO. 874-2024

#### 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 July 15, 2024, 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. 874-2024 granted this 22<sup>nd</sup> day of April 2024.

SECOND READING of Bylaw No. 874-2024 granted this 22<sup>nd</sup> day day of April 2024.

THIRD AND FINAL READING of Bylaw No. 874-2024 granted this 13<sup>th</sup> day of May, 2024.

  
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Sheila Gilmour, Mayor

  
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Kristen Milne, Chief Administrative Officer

