

BYLAW NO 3546/2015

WHEREAS, pursuant to section 344 and 345 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26 (MGA), as amended, Council may impose penalties on unpaid taxes at rates set out by bylaw;

NOW THEREFORE THE COUNCIL OF THE CITY OF RED DEER HEREBY ENACTS AS FOLLOWS:

PART I – TITLE, PURPOSE AND DEFINITIONS

1. This bylaw may be called the “Tax Penalty Bylaw”.

Purpose

2. The purpose of this bylaw is to establish:
 - (a) the due dates for the payment of Taxes; and
 - (b) the rates of penalty to be imposed for failure to pay Taxes by the due date.

Definitions

3. In this bylaw:
 - (a) “**Tax Year**” means the annual period in which Taxes are imposed, commencing with January 1 and ending with December 31;
 - (b) “**Tax Arrears**” means all Taxes which remain unpaid after December 31 of the year in which they were imposed;
 - (c) “**Tax**” or “**Taxes**” includes property taxes, local improvement taxes and all other taxes or charges lawfully imposed pursuant to the MGA or any other statute of the Province of Alberta but does not include Business Revitalization Zone taxes;
 - (d) Unless the context otherwise requires, or is otherwise defined herein, the words and phrases contained in this bylaw shall have the same meaning as in the MGA.
4. Any or all Taxes shall be payable 30 days from the date of mailing the tax notice or on the date specified in the tax notice, whichever is later.

PART II – PENALTIES ON UNPAID TAXES

Current Taxes

5. Any Taxes remaining unpaid after the due date are subject to penalties at the rates set out in Schedule A.

6. Penalties imposed in the current calendar year will not be compounded during that year.

Tax Arrears

- 7. Any Tax Arrears are subject to penalties at the rates set out in Schedule A.
- 8. For the purposes of Section 7, Taxes remaining unpaid as of December 31 include accumulated penalties.
- 9. Bylaw 3280/2001 is repealed upon this bylaw coming into effect.
- 10. This bylaw will come into effect January 1, 2016.

READ A FIRST TIME IN OPEN COUNCIL this 6th day of July 2015
READ A SECOND TIME IN OPEN COUNCIL this 20th day of July 2015
READ A THIRD TIME IN OPEN COUNCIL this 20th day of July 2015
AND SIGNED BY THE MAYOR AND CITY CLERK this 20th day of July 2015

“Tara Veer”

Mayor

“Frieda McDougall”

City Clerk

'SCHEDULE A – TAX PENALTY BYLAW 3546/2015

Penalties on Unpaid Taxes

Tax	July 1	7%
	September 1	7%
	Total	14%
Tax Arrears	January 1	7%
	July 1	7%
	Total	14%