

## 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, business improvement area (BIA) 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;
  - (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 the tax notice is sent out or on the date specified in the tax notice, whichever is later.

<sup>2</sup>4.1. When the date of the imposition of a penalty falls on a weekend or holiday, the penalty shall be applied on the next business date.

### **PART II – PENALTIES ON UNPAID TAXES**

---

<sup>1</sup> 3546/A-2021

<sup>2</sup> 3546/A-2021

**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 Bylaw 3280/2001 is repealed upon this bylaw coming into effect.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. <sup>3</sup>This bylaw will come into effect on April 12, 2021.

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

“Tara Veer”

“Frieda McDougall”

\_\_\_\_\_

\_\_\_\_\_

Mayor

City Clerk

\_\_\_\_\_  
<sup>3</sup> 3546/A-2021

## <sup>4</sup>SCHEDULE “A”

### Penalties on Unpaid Taxes

<b>Effective April 12, 2021</b>	
Tax	July 1            3.5%
	September 1    3.5%
	<b>Total</b> <b>7%</b>
Tax Arrears	January 1*       7%
	July 1            3%
	<b>Total</b> <b>10%</b>

*\*January 1 penalty has been levied*

<b>Effective January 1, 2022</b>	
Tax	July 1            5%
	September 1    5%
	<b>Total</b> <b>10%</b>
Tax Arrears	January 1        5%
	July 1            5%
	<b>Total</b> <b>10%</b>

<b>Effective January 1, 2023</b>	
Tax	July 1            6%
	September 1    6%
	<b>Total</b> <b>12%</b>
Tax Arrears	January 1        6%
	July 1            6%
	<b>Total</b> <b>12%</b>

<b>Effective January 1, 2024</b>	
Tax	July 1            7%
	September 1    7%
	<b>Total</b> <b>14%</b>
Tax Arrears	January 1        7%
	July 1            7%
	<b>Total</b> <b>14%</b>

---

<sup>4</sup> 3546/A-2016, 3546/A-2020, 3546/A-2021