



A BYLAW OF THE TOWN OF STAVELY, IN THE PROVINCE OF ALBERTA, TO IMPOSE PENALTIES FOR NON-PAYMENT OF TAXES AS PROVIDED BY THE MUNICIPAL GOVERNMENT ACT R.S.A. 2000 CHAPTER M-26.

1. PURPOSE:

- 1.1 **WHEREAS**, in accordance with the *Municipal Government Act R.S.A. 2000 Chapter M-26*, as amended, the Town imposes taxes annually in respect of property in the Municipality to raise revenue;
- 1.2 **WHEREAS**, in accordance with Sections 344, 345 and 346 of the *Municipal Government Act* Council may pass a bylaw to impose penalties on non-payment of taxes;
- 1.3 **NOW THEREFORE**, the Council of the Municipality of the Town of Stavely in the Province of Alberta duly assembled enacts as follows:

2.0 ENACTMENT:

- 2.1 This Bylaw will be cited as the "Tax Penalty Bylaw."

3.0 INTERPRETATION:

- 3.1 **CAO** means the Chief Administrative Officer of the Town of Stavely.
- 3.2 **Council** means the Council of the Town of Stavely, in the Province of Alberta.
- 3.3 **Municipality** means the Town of Stavely and includes any board, committee, commission, panel, agency or corporation that is created or owned by the Town of Stavely and all the members or officers of which are appointed or chosen by the Town of Stavely.
- 3.3 **Tax Notice** is the notice sent by the Town with all the information regarding the tax roll as per Section 334 of the *Municipal Government Act*.

4.0 METHOD OF PAYMENT:

- 4.1 The following are acceptable forms of payment for taxes:
 - a) Tax Installment Payment Plan (TIPPs)
 - b) In person at the Town of Stavely Administration office by cash, cheque or interact by 4:00 pm;
 - c) In person at an accepted financial institution with a date stamp as proof of payment if payment is being made on due date;
 - d) Online Banking with proof being the financial institutions notification from the electronic payment office stating the amount paid and the corresponding tax roll;
 - e) Any other financial institution method with proof being a copy of the bank statement where the payment originated from showing name, payment date and amount; or
 - f) Canada Post with valid proof being the post-mark.
- 4.2 Payment for current taxes must be received by August 30th or the last business day in August in one of the manners listed in section 4.1, or proof must be provided as indicated to avoid tax penalties being imposed the next day.



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- 4.3 Payments on all outstanding balances must be received by December 31st or the last business day in December in one of the manners listed in Section 4.1, or proof must be provided as indicated in 4.1 to avoid tax penalties being imposed the next day.

5.0 APPLICATION OF PENALTIES:

- 5.1 Penalties will be applied to any tax roll where the current taxes remain unpaid after the date shown on the tax notice as per schedule "A" (1).
- 5.2 Additional penalties will also be applied to any tax roll with an outstanding balance in any year if the taxes remain unpaid after December 31st as per Schedule "A" (2).
- 5.3 Any penalty imposed under the provisions of this bylaw shall be added to and form part of the unpaid taxes.

6.0 PASSAGE OF BYLAW:

- 6.1 Bylaw # 503, 513, 518 are hereby repealed.
- 6.2 This Bylaw will come into full force and effect upon the date of its final reading and signing thereof.

Read a First time this 22nd day of NOVEMBER, 2021.

Read a Second time this 22nd day of NOVEMBER, 2021.

Unanimous consent given to present for third reading this 22nd day of NOVEMBER, 2021.

Read a Third time this 22nd day of NOVEMBER, 2021.

TOWN OF STAVELY



Mayor / Deputy Mayor



Chief Administrative Officer



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Town of Stavelly
Bylaw No. 853
Schedule "A"
Tax Penalties

1. A penalty of Eighteen Percent (18%) shall be applied to unpaid current taxes.
2. A penalty of Eighteen Percent (18%) shall be applied to all outstanding balance.