

**BYLAW NO. 1832/2016
OF THE TOWN OF REDCLIFF
IN THE PROVINCE OF ALBERTA**

**BEING A BYLAW OF THE TOWN OF REDCLIFF IN THE PROVINCE OF ALBERTA TO
OUTLINE PROPERTY TAX PENALTIES.**

WHEREAS pursuant to sections 344 and 345 of the Municipal Government Act, Revised Statutes of Alberta, 2000, Chapter M-26 (MGA), Council may impose penalties on unpaid taxes at rates set out by bylaw.

AND WHEREAS Council considers it necessary to set a penalty rate structure to be imposed on unpaid taxes in the Town of Redcliff;

NOW THEREFORE, THE COUNCIL OF THE TOWN OF REDCLIFF, IN THE PROVINCE OF ALBERTA, DULY ASSEMBLED, HEREBY ENACTS AS FOLLOWS:

TITLE

1. This Bylaw shall be known and cited as the "Property Tax Penalty Bylaw" of the Town of Redcliff.

PURPOSE

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

DEFINITIONS

3. In this bylaw the following terms (unless the context specifically requires otherwise) shall have the following meanings:
 - a) "Tax" or "Taxes" means all property taxes, local improvement taxes and all other taxes, penalties, charges, fees or amounts lawfully imposed against a property by the Town of Redcliff pursuant to the Municipal Government Act or any other statute of the Province of Alberta;
 - b) "Current Taxes" means any taxes owing in the year they are imposed.
 - c) "Taxpayer" means the person liable to pay taxes on a property;
 - d) "Current taxes" means taxes imposed in the current year;
 - e) "TIPP" means Tax Instalment Payment Plan as outlined in the Tax Instalment Payment Plan Bylaw;
 - f) "Year" means calendar year.



PENALTIES

- 4. Current Taxes must be paid on or before June 30 in the year in which they are imposed.
- 5. Any current taxes unpaid after June 30 will have a penalty of five percent (5%) imposed on them on the first business day in July of the same year. The penalty amount will be added to and be included in unpaid taxes.
- 6. Any taxes unpaid after December 31 will have a penalty of ten percent (10%) imposed on them on the first business day in January of the succeeding year. The penalty amount will be added to and be included in unpaid taxes.
- 7. No penalties shall be imposed with respect to unpaid taxes for taxpayers enrolled in the TIPP program as long as the TIPP remains in good standing.

TRANSITION

- 8. By-Law 1724/2012 is repealed December 31, 2016.
- 9. This bylaw comes into force on January 1, 2017.

READ a first time this 24th day of October, 2016.

READ a second time this 14th day of November, 2016.

READ a third time this 14th day of November, 2016.

PASSED and **SIGNED** this 18 day of Nov., 2016.



MAYOR



MANAGER OF LEGISLATIVE AND LAND SERVICES