

Town of Fort Macleod
In the Province of Alberta
BYLAW NO. 1849

Being a bylaw of the Town of Fort Macleod in the Province of Alberta, to impose penalties for non-payment of taxes as provided in the *Municipal Government Act R.S.A. 2000 Chapter M-26*.

WHEREAS in accordance with the *Municipal Government Act R.S.A. 2000 Chapter M-26*, as amended, the Town imposes taxed annually in respect of property in the Municipality to raise revenue;

AND 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;

NOW THEREFORE the Council of the Town of Fort Macleod in the Province of Alberta duly assembled enacts as follows:

SECTION 1 NAME OF BYLAW

1.1 This Bylaw may be cited as the "Tax Penalty Bylaw."

SECTION 2 DEFINITIONS

2.1 In this bylaw:

- a) "CAO" means the Chief Administrative Officer of the Town of Fort Macleod
- b) "Council" means the Town Council of the Town of Fort Macleod
- c) "Municipality" means the Town of Fort Macleod and includes any board, committee, commission, panel, agency or corporation that is created or owned by the Town of Fort Macleod.
- d) "Tax Notice" is the notice sent by the Town with all information regarding the tax roll as per Section 334 of the *Municipal Government Act*.

SECTION 3 METHOD OF PAYMENT

3.1 The following are acceptable forms of payment for taxes:

- a) Tax Installment Payment Plan (TIPPS);
- b) In Person at the Town of Fort Macleod Administrative Office by cash, cheque or Interac by 4:30 pm;
- c) By cheque in the mail slot located at the Town of Fort Macleod Administrative Office.
- d) In person at an accepted financial institution with a date stamp as proof of payment if payment is being made on the due date;
- e) Online Banking with proof being the financial institution's notification from the electronic payment office stating the amount paid and the corresponding tax roll;
- f) 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
- g) Canada Post with valid proof being the post-mark.

3.2 Payments for current taxes must be received by June 30th by the end of the business day, or the last business day in June by the end of the business day, in one of the manners listed in Section 3.1, or proof must be provided as indicated to avoid tax penalties being imposed the next day.

3.3 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 3.1, or proof must be provided as indicated to avoid tax penalties being imposed the next day.

SECTION 4 APPLICATION OF PENALTIES

4.1 Penalties will be applied to any tax roll where the current taxes remain unpaid after the date shown on the tax notice as per Section 3.1 and 3.2

4.2 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" and section 3.3.

4.3 Any penalty imposed under the provisions of this bylaw shall be added to and form part of the unpaid taxes.

SECTION 5 PASSAGE OF BYLAW

5.1 Bylaw #1828 is hereby repealed.

5.2 This Bylaw shall come into effect upon passage of third and final reading.

READ a **first** time in Council this 28 day of November, 2016.

READ a **second** time in Council this 12 day of December, 2016.

READ a **third** time in Council and finally declared passed this 12 day of December, 2016.



Mayor – Rene Gendre



Chief Administrative Officer – Sue Keenan

**Town of Fort Macleod
BYLAW NO. 1849
SCHEDULE "A"
TAX PENALTIES**

1. A penalty of eleven percent (11%) shall be applied to unpaid current taxes.
2. A penalty of eleven percent (11%) shall be applied to all outstanding balances.