

BYLAW NUMBER 1680

THIS BEING A BYLAW OF KNEEHILL COUNTY, IN THE PROVINCE OF ALBERTA, TO ESTABLISH THE DUE DATE FOR TAXES AND PROVIDE FOR THE IMPOSITION OF PENALTIES FOR THE NON-PAYMENT OF TAXES.

WHEREAS pursuant to Section 344 of the Municipal Government Act, R.S.A. 2000 Chapter M-26 as amended, provides that a Council may by bylaw impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on a tax notice with the penalty imposed at the rate set out in the bylaw and not imposed sooner than 30 days after the tax notice is sent out;

AND WHEREAS Section 345 of the Municipal Government Act, R.S.A. 2000 Chapter M-26 as amended, provides that a Council may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed with this penalty rate set out in the bylaw and the penalty not imposed sooner than January 1 of the year following the year in which the tax was imposed or any later date specified in the bylaw;

AND WHEREAS the Council of Kneehill County desires to impose penalties on current and tax arrears that remain unpaid after the due date shown on the tax notice;

NOW THEREFORE, the Council of Kneehill County, in the Province of Alberta, duly assembled, hereby enacts as follows:

1. This Bylaw is called the "Tax Penalty Bylaw".
2. In this Bylaw:
 - a. "Council" means the Municipal Council of Kneehill County;
 - b. "County" means Kneehill County;
 - c. "Current taxes" means taxes imposed in the current year;
 - d. "Penalty" means a charge imposed on unpaid taxes;
 - e. "Tax Clerk" means the County Tax & Assessment Administrator;
 - f. "Taxes" means all taxes imposed by the County pursuant to the Municipal Government Act or any other statute of the Province of Alberta, including property taxes, local improvement taxes, the amounts which in the event of non-payment are deemed at law to be taxes or recoverable as or in the same manner as taxes and any penalties on such taxes or amounts;
 - g. "Tax Arrears" means all taxes that were imposed or levied in a previous year or years;
 - h. "Taxpayer" means a person liable to pay taxes;
 - i. "Year" means calendar year.
3. Current taxes levied in any year shall be due and payable in full on or before the 31st day of October.
4. In the event any current tax has not been paid in full on or before the 31st day of October, there shall be added a penalty on the 1st day of November, in the amount of two percent (2%). This penalty shall form part of the current tax outstanding.
5. In the event any current tax remains unpaid on the 30th day of November, there shall be added a penalty on the 1st day of December in the amount of two percent (2%). This penalty shall form part of the current tax outstanding.

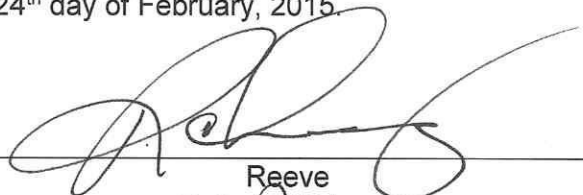
6. All tax arrears outstanding on the 1st day of each month of the year, beginning on January 1st, shall have a penalty added in the amount of two percent (2%) for so long as they remain unpaid.
7. The County will not charge penalty on any individual account that has an outstanding balance of \$10.00 or less.
8. A penalty imposed pursuant to this bylaw is part of the tax in respect of which it is imposed.
9. If any date specified in this bylaw falls on other than a normal day of business for the County, then the date shall be deemed to be the next normal business day.
10. Nothing in this bylaw shall be construed to extend the time for payment of taxes, or in any way impair or restrict any remedy available to the County for the collection of taxes.
11. Bylaw 1506 is hereby repealed.
12. Bylaw 1680 is passed when it receives third reading.

READ a first time in Council on this 24th day of February, 2015.

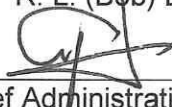
READ a second time in Council on this 24th day of February, 2015.

UNANIMIOUS permission for third reading given in Council on the 24th day of February, 2015.

READ a third time and final time in Council on this 24th day of February, 2015.



Reeve
R. L. (Bob) Long



Chief Administrative Officer
Al Hoggan

MARCH 3, 2015

Date Bylaw Signed