



## BIG LAKES COUNTY BYLAW NO. 02-2019

*A Bylaw of Big Lakes County, in the Province of Alberta, to provide for the imposition of penalties with respect to unpaid or late payment of property taxes.*

**WHEREAS** Section 344 (1)(2)(3) of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000, provides that 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 the tax notice, and

**WHEREAS** Section 345(1) of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000, provides that 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 (tax arrears);

**NOW THEREFORE**, the Council of Big Lakes County, duly assembled, hereby enacts as follows:

### **DEFINITIONS**

- 1.1 "Tax Year" means the annual period in which taxes are imposed, commencing with January 1 and ending with December;
- 1.2 "Taxes" includes property 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.
- 1.3 "Tax Arrears" means all taxes which remain unpaid after December 31, of any Tax Year.
- 1.4 "Business Day" shall mean every day of the week, Monday through Friday excepting statutory holidays and other holidays designated by Big Lakes County.

### **LATE PAYMENT PENALTIES**

- 2.1 A penalty rate of 7.5% shall be imposed on all outstanding taxes remaining unpaid after the last business day of June (due date shown on the tax notice) of the current year and any property taxes remaining unpaid from



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previous years. For any unpaid taxes and tax arrears, the penalty amount referenced herein will be levied and added to the taxes on the first business day of July.

- 2.2 A penalty rate of 14.5% shall be imposed on all outstanding taxes remaining unpaid after the last business day in January of the previous year. For any unpaid taxes and tax arrears, the penalty amount referenced herein will be levied and added to the taxes on the first business day of February.

### TERMS OF PAYMENT

Payment of Taxes and Tax Arrears are to be paid by every taxable person. Payments are to be collected at the administration offices of Big Lakes County, and will be accepted as follows:

- 3.1 Every Business Day; as stated in paragraph 1.4 until the conclusion of regular business hours at 4:00 pm.
- 3.2 Payments by cheque must be dated and stamped by our office no later than the stated due date. If mailed, the envelope must bear a Canada Post postmark no later than the stated due date.
- 3.3 Payments provided by telephone banking or internet banking must be received by Big Lakes County by the stated due date. Electronic transmission date of record from the customer's bank to the credit of Big Lakes County bank account will be accepted as the date the customer's payment was received by Big Lakes County.

This by-law rescinds any previous by-laws or Ministerial Orders imposing penalties on property taxes.

This by-law comes into force and effect upon final passing.

Read a first time this 13<sup>th</sup> day of March, A.D., 2019

And a second time this 13<sup>th</sup> day of March, A.D., 2019



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Read a third time and finally passed this 27<sup>th</sup> day of March, A.D., 2019

  
\_\_\_\_\_  
Reeve

  
\_\_\_\_\_  
Chief Administrative Officer

  
\_\_\_\_\_  
Date of Final Signature