



BYLAW # 412-20 Tax Penalty Bylaw

A BYLAW OF THE VILLAGE OF MILO, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE IMPOSITION OF PENALTIES FOR THE NON-PAYMENT OF TAXES IN THE VILLAGE OF MILO

WHEREAS Section 344 of the Municipal Government Act, being Chapter M-26 of the Statutes of Alberta, 2000, and amendments thereto provide that a Council may, by Bylaw, impose penalties in the year in which tax is imposed if the tax remains unpaid after the date shown on the tax notice;

AND WHEREAS Section 345 of the said Municipal Government Act provides that a Council may, by Bylaw, impose penalties during the year and 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;

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

SHORT TITLE

1. This Bylaw is to be cited as the "Tax Penalty Bylaw".

DEFINITIONS

In this Bylaw

2.1 "Taxes" includes all property taxes, business taxes, business revitalization zone taxes, local improvement taxes, penalties, and unpaid costs, charges and expenses as provided in Section 553 of the said Municipal Government Act unless specifically stated otherwise.

PENALTY – RATES AND DATES:

3.1 Due to COVID – 19 Pandemic; Taxes levied in 2020 will have a payment deadline of December 31st, such taxes are subject to a penalty thereon in the amount of twelve percent (12%) on the 1st day of January on the outstanding amount of such taxes. This payment deadline will be applicable for the year 2020 exclusively. Penalties referred to in section 3.3 and 3.4 will continue to apply.

3.2 Taxes levied beyond the year 2020, the following will apply. When any taxes levied for the current year remain unpaid as of August 31, such taxes are subject to a penalty thereon in the amount of six percent (6%) on the 1st day of September and an additional 6% on the 1st day January of the following year on the outstanding amount of such taxes.

3.3 Taxes remaining on the tax roll and not paid by December 31st shall have an additional penalty of twelve percent (12%) imposed on them on January 1st of the succeeding year and each year thereafter so long as the taxes remain unpaid.

3.4 Section 346 of the said Municipal Government Act provides that a penalty imposed under Section 344 or 345 is part of the tax in respect of which it is imposed.

GENERAL PROVISIONS

The CAO of the Village of Milo is hereby authorized to make the necessary entries on the tax rolls of the Town in accordance with this By-Law.

SEVERABILITY

Should any provision of this Bylaw be invalid, then such provision shall be severed, and the remaining Bylaw shall be maintained.



6. **EFFECTIVE DATE**

This Bylaw shall come into force and effect upon the final date of passing thereof.

7. **REPEAL**

All previous and like bylaws and any amendments thereof are hereby repealed at the passing of this Bylaw.

Read a first time this 28th day of May, 2020.

Read a Second time this 28th day of May, 2020

Read a third and final time with unanimous consent this 28th day of May, 2020

A blue ink signature of Scott Schroeder, Mayor.

Scott Schroeder, Mayor

A blue ink signature of Wendy Hingley, CAO.

Wendy Hingley, CAO