

**TOWN OF TROCHU  
BYLAW NO 2021-07  
TAX PENALTY BYLAW**

**BEING A BYLAW OF THE TOWN OF TROCHU IN THE PROVINCE OF ALBERTA FOR THE IMPOSITION OF PENALTIES WITH RESPECT TO NON-PAYMENT AND LATE PAYMENT OF PROPERTY TAXES.**

**WHEREAS:** Under the authority of and subject to the provisions of the *Municipal Government Act*, Revised Statutes of Alberta, 2000, Chapter M-26 and amendments thereto, Council may pass a bylaw to impose penalties on any unpaid taxes as per Sections 344, 345 and 346.

**AND WHEREAS:** The Council of the Town of Trochu deems it necessary to impose penalties for non-payment and late payment of taxes within the Municipality.

**NOW THEREFORE:** The Council of the Town of Trochu in the Province of Alberta duly assembled, **HEREBY ENACTS AS FOLLOWS:**

**1. SHORT TITLE:** This bylaw shall be known as the “Tax Penalty Bylaw”

**2. DEFINITIONS:**

In this bylaw:

- a) “**Council**” shall mean the Municipal Council for the Town of Trochu in the Province of Alberta, as duly elected.
- b) “**Tax**” and “**Taxes**” includes all property taxes, local improvement taxes, and all other taxes, charges, fees or amounts lawfully imposed against a property by the Town of Trochu pursuant to the *Municipal Government Act* or any other statute of Alberta.
- c) “**Current Taxes**” means the property taxes levied within the current calendar year.
- d) “**Tax Arrears**” means taxes that remain unpaid after December 31<sup>st</sup> of the year in which they are imposed.
- e) “**Taxpayer**” is the person liable to pay taxes as defined in section 1 and 373 of the *Municipal Government Act*.

**3. PENALTIES ON UNPAID TAXES:**

- a) Current property tax levies are **due** on August 15<sup>th</sup>. Current taxes that remain outstanding after August 15<sup>th</sup> shall have a **15%** penalty imposed on August 16<sup>th</sup>.
- b) Supplementary property tax levies are **due** on December 31<sup>st</sup>, and balances outstanding after December 31<sup>st</sup> are said to be in tax arrears.
- c) After December 31<sup>st</sup> all unpaid taxes shall be deemed to be in Tax Arrears, and a further **15%** penalty shall be imposed as of January 1<sup>st</sup>.
- d) If any date in this section specified as a due date falls on a date other than a normal day of business for the Town of Trochu, then the effective due date shall be deemed to be the next business day, thus the penalty date shall fall on the day following the effective due date.


**4. General:**

- a) That Bylaw No. 2020-06 is repealed in its entirety.
- b) This Bylaw shall come into effect upon third and final reading.

READ A FIRST TIME THIS 25 DAY OF MAY, 2021.

READ A SECOND TIME THIS 25 DAY OF MAY, 2021.

READ A THIRD AND FINAL TIME THIS 25 DAY OF MAY, 2021.

X   
\_\_\_\_\_  
Chief Elected Official

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