

## BYLAW No. 1395-20 of the TOWN OF PINCHER CREEK

## A BYLAW OF THE TOWN OF PINCHER CREEK, IN THE PROVINCE OF ALBERTA, TO ESTABLISH A PENALTY ON UNPAID CURRENT TAXES AND UNPAID ARREARS TAXES

WHEREAS, pursuant to sections 344, 345 and 346 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000, and amendments thereto, a municipality has the authority to pass a bylaw imposing penalties on unpaid current and arrears taxes.

**NOW THEREFORE,** pursuant to the provisions of the Municipal Government Act, it is hereby enacted by the Council of the Town of Pincher Creek as follows:

- 1. THAT, all property taxes levied in the current year shall be due and payable in full on or before June 30<sup>th</sup> of each and every year. If June 30<sup>th</sup> should fall on a non-business day for the Town of Pincher Creek, property taxes will be due and payable on the next business day of the Town of Pincher Creek after June 30<sup>th</sup>.
- 2. THAT, a penalty of TWELVE PERCENT (12%) of current taxes shall be imposed on the next business day following the due date printed on the property tax notices and that amount will be added to and form part of the unpaid taxes.
- 3. THAT, any remaining unpaid taxes after December 31<sup>st</sup> of the year, shall by way of penalty, an amount equal to ten percent (10%) of the amount due, be added on the first day of January, and each succeeding year thereafter so long as the arrears remain unpaid, and each penalty be added to and form part of the unpaid taxes.
- 4. THAT, should December 31<sup>st</sup> fall on a non-business day for the Town of Pincher Creek, unpaid property taxes will be due and payable on the next business day of the Town of Pincher Creek.
- 5. THAT, for the 2020 Property Tax year ONLY, the non-residential education levy of the 2020 property taxes will be due and payable September 30, 2020. A penalty of TWELVE PERCENT (12%) of current non-residential education property tax levy shall be imposed on October 1, 2020.
- 6. That Bylaw #1395-19 is hereby repealed.
- 7. This bylaw comes into force and effect upon third and final reading thereof.

READ FOR THE FIRST TIME THIS	27 <sup>th</sup> DAY OF <u>April</u> 2020, A.I	D.
	Mayor, Don Anderberg	_
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	Chief Administrative Officer, Laurie Wilgosh	

READ A SECOND TIME THIS _	_27 <sup>th</sup>	DAY OF _	April	2020, A.D.		
		Mayor, I	Don Anderberg	; • /		
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		Chief Administrative Officer, Laurie Wilgosh				
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READ A THIRD TIME THIS <u>2</u>	27 <sup>th</sup>	DAY OF	April	2020, A.D.		
		Mayor, I	Døn Anderberg			
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