

**TOWN OF PROVOST
BYLAW NO 06/2016**

BEING A BYLAW OF THE TOWN OF PROVOST, IN THE PROVINCE OF ALBERTA, TO PROVIDE PENALTIES WITH RESPECT TO NON-PAYMENT OR LATE PAYMENT OF TAXES.

WHEREAS, the Municipal Government Act, R.S.A. 2000, Chapter M-26, and amendments thereto, authorizes a Council to impose penalties for non-payment and late payment of taxes;

AND WHEREAS, The Municipal Council for the Town of Provost deems to impose penalties for non-payment and late payment of taxes within the Municipality;

NOW THEREFORE, The Council of The Town of Provost in the Province of Alberta, duly assembled, enacts as follows:

1: TITLE

1.1 This bylaw may be called the "Tax Penalty Bylaw"

2: DEFINITIONS

In this bylaw, the following words shall have the meanings given herein. When not inconsistent with the context, words used in the present tense include the future; words in the plural include the singular; and words in the singular include the plural. The word "shall" is always mandatory, and not merely directory.

- (a) "**Council**" shall mean the Municipal Council for the Town of Provost in the Province of Alberta, as duly elected.
- (b) "**Close of Business**" shall mean 4:30 pm. Monday through Friday excluding Statutory Holidays or as advertised differently.
- (c) "**Current Taxes**" shall mean the property taxes levied within the current calendar year.
- (d) "**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 Provost pursuant to the Municipal Government Act or any other statute of the Province of Alberta.
- (e) "**Tax Arrears**" means taxes that remain unpaid after December 31 of the year in which they are imposed.

(f) "Taxpayer" is the person liable to pay taxes as defined in sections 1 and 373 of the Municipal Government Act of Alberta.

(g) "Working Day" means Monday to Friday from 8:30 am to 4:30 pm, excluding statutory holidays;

3: PENALTIES ON UNPAID TAXES

- 3.1. All current taxes, including current local improvement levies and current miscellaneous service levies, shall be due and payable on or before the close of business on the last working day in July in each and every year.
- 3.2. In the event of any current taxes remaining unpaid after the 31st day of July of the year for which they are levied there shall be added thereto, by way of a penalty, in the amount of eight percent (8%) on the 1st day of August of the said year.
- 3.3. In the event of any current taxes remaining unpaid after the 1st day of October of the year in which they are levied there shall be added thereto, by way of a further penalty, in the amount of ten percent (10%) on the 2nd day of October of the said year.
- 3.4. In the event of any taxes remaining unpaid, including but not limited to current levies, arrears of amalgamated levies, local improvement levies, and current miscellaneous service levies, after the 31st day of December of the year for which they are levied, there shall be added thereto by way of a penalty in the amount of eighteen percent (18%) on the 1st day of January in the next succeeding year and in each succeeding year thereafter so long as the taxes remain unpaid.


4. GENERAL

4.1 That By-law No. 7/90 is hereby repealed.


READ A FIRST TIME THIS 18TH DAY OF OCTOBER 2016.

READ A SECOND TIME THIS 18TH DAY OF OCTOBER 2016.

READ A THIRD TIME AND PASSED THIS 18TH DAY OF OCTOBER 2016.



MAYOR (Ken Knox)



CAO (David Connauton)