

Village of Duchess  
In the Province of Alberta Bylaw 483 - 20

Tax Penalty Bylaw

A Bylaw of the Village of Duchess in the Province of Alberta to provide for the imposition of penalties on unpaid property taxes.

NOW THEREFORE: The municipal Council of the Village of Duchess in the Province of Alberta, duly assembled in Council, enacts as follows:

1. This Bylaw may be cited as the “Tax Penalty” Bylaw.
2. Interpretation – In this bylaw:
  - a. “Arrears” means property taxes that remain unpaid past December 31 of the year in which they are imposed;
  - b. “Current” means the year in which a property tax is imposed;
  - c. “Taxes or Property Taxes” include all property taxes, business improvement taxes, local improvement taxes and all other taxes or charges lawfully imposed against a property by the Village of Duchess pursuant to the Municipal Government Act or any other statute of the Province of Alberta.
3. There shall be levied upon all current property taxes remaining unpaid after September 30, 2020, a 10% penalty which shall be added to and form part of the unpaid taxes.
4. There shall be levied upon all property tax accounts with arrears owing a penalty of 15% on January 1<sup>st</sup>, 2021 which shall be added to and form part of the unpaid taxes.

5. Bylaw 376/97 is hereby repealed.
6. This Bylaw shall come into full force and effect, on the date of third and final reading.

READ a first time this 20th day of April, 2020.

READ a second time this 20th day of April, 2020.

READ for the third time and passed by unanimous consent this 20th day of April, 2020.

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Tony Steidel, Mayor

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Yvonne Cosh, Chief Administrative Officer