

BYLAW C-8358-2023

A bylaw of Rocky View County, in the Province of Alberta, to impose a penalty on unpaid taxes.

WHEREAS section 344 of the *Municipal Government Act* provides that Council may, by bylaw, impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice;

AND WHEREAS section 345 of the *Municipal Government Act* provides that Council may, by bylaw, impose penalties in any year following the year in which a tax is imposed if the tax remains; and

AND WHEREAS section 346 of the *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.

NOW THEREFORE the Council of Rocky View County enacts as follows:

Title

1 This bylaw may be cited as *Tax Penalty Bylaw*.

Definitions

2 Words in this bylaw have the same meaning as set out in the *Municipal Government Act* except for the definitions provided in Schedule 'A' of this bylaw.

Effect

3 That there shall be levied on the 1st day of July a four per cent (4%) penalty, on the 1st day of September a four per cent (4%) penalty, and on November 1st a four per cent (4%) penalty on all current outstanding taxes for Tax Notices mailed before June 1st or, thirty (30) days after the mailing date of Tax Notices mailed after May 31st.

4 That there shall be a penalty on the total outstanding taxes of twelve per cent (12%) on January 1st.

5 That items added to the tax roll are deemed for all purposes, including applying penalties on outstanding taxes, to be taxes imposed from the date they are added to the tax roll.

Repeal and Effective Date

6 Bylaw C-4727-96 is repealed upon this bylaw passing and coming into full force and effect.

7 Bylaw C-8358-2023 is passed and comes into full force and effect when it receives third reading and is signed following the *Municipal Government Act*.



ROCKY VIEW COUNTY

READ A FIRST TIME this

7 day of February, 2023

READ A SECOND TIME this

7 day of February, 2023

UNANIMOUS PERMISSION FOR THIRD READING this

7 day of February, 2023

READ A THIRD AND FINAL TIME this

7 day of February, 2023

Mayor

Chief Administrative Officer

2023/02/07

Date Bylaw Signed

Bylaw C-8358-2023**Schedule 'A' – Definitions**

- (1) **“Council”** means the duly elected Council of Rocky View County;
- (2) **“Municipal Government Act”** means the *Municipal Government Act*, RSA 2000, c M-26, as amended or replaced from time to time; and
- (3) **“Rocky View County”** means Rocky View County as a municipal corporation and the geographical area within its jurisdictional boundaries, as the context requires.