

VILLAGE OF BAWLF

The Property Tax Penalty Bylaw Bylaw No. 586/13

A bylaw of the Village of Bawlf, in the province of Alberta, to provide for the imposition and rates of penalties on outstanding property taxes.

WHEREAS GIVEN THAT Council of the Village of Bawlf, in the Province of Alberta, pursuant to the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta 2000 and subsequent amendments, may pass bylaws to establish penalties for the non-payment of property taxes.

NOW THEREFORE the Council of the Village of Bawlf enacts as follows:

Citation

1. This bylaw may be cited as “The Property Tax Penalty Bylaw”.

Definitions

2. In this Bylaw:
 - a. “Levied” means to be imposed or collected;
 - b. “Succeeding” means to come after in time or order; next.

Severability

3. If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the bylaw is deemed valid.

Taxes Due

4. Taxes assessed for property within the Village of Bawlf are due on August 31st of the current year.

Penalties for Non-Payment

5. In the event that any current property taxes remain unpaid after August 31st, there shall be added by way of a penalty an amount of Ten Percent (10%) calculated on the unpaid portion.

The penalty imposed shall be added to and form part of the unpaid property taxes on the close of business on August 31st. If August 31st is not a business day, the penalty shall not be applied until the close of business on the next business day.

6. In the event that any property taxes remain unpaid after December 31st of the year for which they are levied, there shall be added by way of a penalty, an amount of Eighteen Percent (18%) calculated on the unpaid portion in the succeeding year and in each succeeding year, so long as the property taxes remain unpaid.

The penalty imposed shall not be applied until the close of the first business day of January of the succeeding year.

The aforementioned penalty imposed under this section shall be added to and form part of the unpaid property taxes.

7. All property taxes levied by the Village of Bawlf shall be due and payable at the Village of Bawlf Administration Office and that payment may be made by cash, cheque, money order, electronic funds transfer or automatic debit/withdrawal.

Repeal

8. Bylaws 111/47, 115/48, 140/55, 156/56, 163/57, 206/62, 228/64, 283/74, 314/76 and 420/85 are hereby repealed.

Effective Date

9. This bylaw shall take effect on the day of the final passing thereof.

READ A FIRST TIME this 20th day of February, 2013.

READ A SECOND TIME this 20th day of March, 2013.

READ A THIRD TIME this 20th day of March, 2013.

SIGNED by the Mayor and Chief Administrative Officer this 20th day of March, 2013.

Mayor

Chief Administrative Officer