

**Village of Alix**  
**BYLAW NO. 422/16**  
**Tax Penalties Bylaw**

**BEING A BYLAW OF THE VILLAGE OF ALIX, IN THE PROVINCE OF ALBERTA TO SPECIFY A TIME FOR THE PAYMENT OF CURRENT TAXES AND TO PROVIDE FOR THE IMPOSITION OF PENALTIES FOR NON-PAYMENT OF CURRENT TAXES AND TAX ARREARS.**

**WHEREAS**, Section 344 of the Municipal Government Act, being Chapter M-31 of the Revised Statutes of Alberta, 2000, and amendments thereto, authorizes a Council, by Bylaw to 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 said Municipal Government Act, further provides that in the event of any taxes remaining unpaid after December 31st, of the year for which they are levied, the Council may, by bylaw, provide for the imposition of penalties in the next following year and in each following year thereafter so long as the taxes remain unpaid:

**NOW THEREFORE**, the Council of the Village of Alix in the Province of Alberta, duly assembled enacts as follows:

1. This bylaw may be cited as the "Tax Penalties Bylaw".
2. Definitions:
  - i. **Current Taxes** means all taxes which are imposed or levied in the current year in which they are imposed.
  - ii. **Tax Arrears** means taxes that remain unpaid after December 31<sup>st</sup> of the year in which they are imposed.
3. Current taxes levied in any year shall be due and payable in full on or before July 31<sup>st</sup> in the year in which the taxes are imposed.
4. In the event of any current tax not being paid on or before the 31<sup>st</sup> day of July in any year, there shall be added to the unpaid taxes, by way of penalty, on the 1<sup>st</sup> day of August an amount equal to nine percent (9%) of all such unpaid taxes.
5. In the event of any current or tax arrears not paid on or before the 31<sup>st</sup> day of December in the current year, there shall be added to the unpaid taxes, by way of further penalty, on the 1<sup>st</sup> day of January, in the following year, an amount equal to eighteen percent (18%) of such unpaid taxes.
6. Any penalty added to current taxes or tax arrears shall be added to and form part of the unpaid taxes.
7. This bylaw and any subsequent amendments to this bylaw shall remain in force from year to year until repealed.
8. Nothing in this bylaw shall be construed to extend the time for payment of taxes, nor in any way impair or restrict any remedy available to the Village of Alix for the collection of taxes.
9. This bylaw shall be in effect as of December 30, 2016 and the terms and conditions contained herein supersede any and all tax penalty rates formerly in effect.
10. Bylaw No. 253/95 is hereby repealed.

Read a first time this 17th day of August, 2016.

Read a second time this 2nd day of November, 2016.

Read a third and final time this 7th day of December, 2016.