

**BYLAW NO. 65/2021
OF FOOTHILLS COUNTY**

IN THE PROVINCE OF ALBERTA

This bylaw authorizes the Council of Foothills County to impose penalties on unpaid Current Taxes and Tax Arrears.

WHEREAS pursuant to Section 344 of the Municipal Government Act, R.S.A. 2000, Chapter M-26 as amended, provides that a Council may by bylaw impose penalties in the year in which tax is imposed if the tax remains unpaid after the date shown on a tax notice;

AND WHEREAS Section 345 of the Municipal Government Act, R.S.A. 2000, Chapter M-26 as amended, provides that a Council may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed;

AND WHEREAS the Council of Foothills County desires to establish the due date for taxes and provide for the imposition of penalties with respect to non-payment or late payment of taxes.

NOW, THEREFORE, THE COUNCIL OF THE MUNICIPALITY DULY ASSEMBLED, ENACTS AS FOLLOWS:

1. This Bylaw is called the "Tax Penalty Bylaw".
2. In this Bylaw:
 - a. "Taxes" means all taxes imposed by the County pursuant to the Municipal Government Act or any other statute of the Province of Alberta, including property taxes, local improvement taxes, the amounts which in the event of non-payment are deemed at law to be taxes or recoverable as or in the same manner as taxes and any penalties on such taxes or amounts.
 - b. "Current Taxes" mean taxes imposed in the current year.
 - c. "Tax Arrears" means all unpaid taxes, penalties and utility arrears that have been transferred to the tax roll in a previous year or years.
 - d. Items added to the tax roll are deemed for all purposes, including the purpose of applying penalties on outstanding taxes, to be taxes imposed from the date they are added to the tax roll.
3. Current taxes levied in any year shall be due and payable in full on or before the first day of October. When any portion of such taxes remain unpaid, there shall be added a penalty on the second day of October, in the amount of six percent (6%). This penalty shall form part of the current tax outstanding.
3. After December 31 any unpaid taxes shall be deemed to be in Tax Arrears. A penalty equal to twelve percent (12%) of the Tax Arrears will be imposed on January 1.
4. If any date specified in this section as a penalty or due date falls on other than a normal day of business for Foothills County, then the penalty or due date shall be deemed to be the next business day.
5. Unpaid current tax penalties will be waived for those individuals that have selected tax payment by monthly installment and adhered to the conditions of that payment option. Unpaid tax penalties will apply to installment taxpayers that have not adhered to the payment conditions of the tax installment payment plan (TIPP).
6. Bylaw 156/97 is hereby repealed.


7. This Bylaw shall come into effect upon third and final reading.

First Reading: September 15, 2021


REEVE

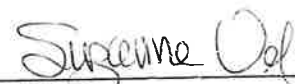

C.A.O.

Second Reading: September 15, 2021


REEVE


C.A.O.

Third Reading: September 15, 2021


REEVE


C.A.O.

PASSED IN OPEN MEETING assembled at the Town of High River,
in the Province of Alberta this 15th day of September 2021.