

BYLAW NO. 452-21

A BYLAW IN THE TOWN OF PONOKA, IN THE PROVINCE OF ALBERTA TO SPECIFY A TIME FOR THE PAYMENT OF CURRENT TAXES AND TO IMPOSE PENALTIES FOR NON-PAYMENT OF CURRENT TAXES AND TAX ARREARS.

WHEREAS, *The Municipal Government Act*, RSA 2000, c. M-26, 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, *The 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 Town of Ponoka, in the Province of Alberta, duly assembled enacts as follows:

1. This Bylaw shall be cited as the "*Property Tax Penalty Bylaw*".

2. In this Bylaw;

"*Act*" means the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended.

"*Council*" shall mean municipal Council for the Town of Ponoka in the Province of Alberta, as duly elected.

"*Current Taxes*" means all taxes which are imposed or levied in the current year in which they are imposed.

"*Tax*" and "*Taxes*" includes all property taxes, local improvement taxes, and all other taxes, charges, fees or amounts lawfully imposed against a property by the Town of Ponoka pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta.

"*Tax Arrears*" means taxes that remain unpaid after December 31st of the year in which they are imposed.

"*Tax Year*" means the annual period in which Taxes are imposed, commencing with January 1st and ending with December 31st.

3. All current taxes shall be due and payable on or before July 31st of the tax year.

4. Taxes paid after the due date shown on the tax notice shall be subject to penalties imposed in accordance with this Bylaw.

5. Current taxes that remain unpaid after the due date shown on the tax notice shall have late payment penalties imposed on the dates and at the rates specified below:

August 1	three percent (3%)
October 1	seven percent (7%)

BYLAW NO. 452-21

6. Tax Arrears and/or any outstanding balance on the property tax account shall have late payment penalties imposed on the date and at the rate specified below:

January 1 ten percent (10%)

7. Any penalty imposed under this Bylaw shall be added to and form part of the unpaid taxes.
8. Any tax payer signed up for the Tax Instalment Payment Plan under the Tax Instalment Payment Plan Bylaw or TIPP Bylaw shall be exempt of the penalties listed in this bylaw.
9. That Bylaw No. 396-18 be repealed upon the effective date of this bylaw.
10. That this bylaw shall take effect upon third and final reading.

First Reading: March 23, 2021

Second Reading: March 23, 2021

Third & Final Reading: April 13, 2021

TOWN OF PONOKA



MAYOR



CHIEF ADMINISTRATIVE OFFICER