

CITY OF ST. ALBERT

BYLAW 17/2020

2020 Tax Penalty Special Provisions Bylaw

A Bylaw to Provide Tax Penalty Relief in 2020

WHEREAS, pursuant to the *Municipal Government Act* a municipality may by bylaw impose a penalty in the year in which a tax is imposed or in any subsequent year, if a property tax remains unpaid after the date shown on the tax notice;

AND WHEREAS the Council of the City of St. Albert has enacted the Tax Penalty Bylaw 38/2019;

AND WHEREAS, in order to alleviate the financial impact on residents in light of the COVID-19 pandemic, the Council wishes to amend the property tax payment due date for the year 2020 only and to ensure that no penalties on Taxes in Arrears are imposed in 2020, and no penalties on Current Taxes are imposed until October 1, 2020;

NOW THEREFORE, the Council of the City of St. Albert, duly assembled, hereby ENACTS AS FOLLOWS:

TITLE

1. This Bylaw may be referred to as the “2020 Tax Penalty Special Provisions Bylaw”.

DEFINITIONS

2. In this Bylaw any word or expression that is used in Bylaw 38/2019 has the same meaning as set out in Section 1 of Bylaw 38.2019

SUBSTANTIVE SECTIONS

3. Notwithstanding the provisions of the Tax Penalty Bylaw 38/2019, for the 2020 Tax Year only:

- a. No penalties are imposed on Taxes in Arrears after the penalties that were imposed on January 1, 2020;
 - b. The only date on which a penalty is imposed on Current Taxes, is October 1, 2020;
 - c. The Property Tax Due Date is September 30, 2020.
4. Except as modified by this Bylaw for the 2020 Tax Year only, in all other respects Tax Penalty Bylaw 38/2019 is in force as enacted.

EFFECTIVE DATE

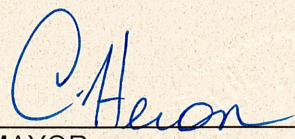
5. This Bylaw comes into effect when it is passed.


READ a First time this 23rd day of March 2020.

READ a Second time this 23rd day of March 2020.

READ a Third time this 23rd day of March 2020.

SIGNED AND PASSED this 27th day of March 2020.


MAYOR


CHIEF LEGISLATIVE OFFICER