

CITY OF ST. ALBERT

BYLAW 40/2006

Being a Property Tax Penalty Bylaw

WHEREAS Section 344 of the Municipal Government Act, R.S.A. 2000, Chapter M-26, as amended, allows Council to impose a penalty 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 Municipal Government Act allows Council to impose a penalty 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

NOW THEREFORE the Council of the City of St. Albert, pursuant to the terms of the Municipal Government Act, hereby ENACTS AS FOLLOWS:

1. Any or all taxes or any instalment thereof shall be payable thirty (30) days from the date of mailing of the tax notice or on the date specified in the tax notice whichever is later.
2. Penalty charges shall be imposed on all current taxes or any portion thereof remaining unpaid on the dates and at the rates specified below:

July 1	three (3%) percent;
August 1	six (6%) percent; and
October 1	nine (9%) percent.
3. Taxes and penalties or any portion thereof remaining unpaid after December 31 of the year for which they are imposed shall be thereon deemed to be tax arrears.
4. A penalty charge of twelve (12%) percent shall be imposed upon and added to tax arrears on January 1 of each year and a further penalty charge of six (6%) percent shall be imposed upon and added to tax arrears on July 1 of each year so long as the arrears remain unpaid.
5. Any and all unpaid supplementary taxes shall be deemed to be tax arrears on January 1 of the year following the year for which they are imposed and shall be subject to penalties in the same manner as tax arrears.
6. Penalties imposed in the current calendar year will not be compounded during that year.
7. When the date for the imposition of a penalty falls on a statutory holiday or weekend, the penalty shall be applied on the first day following the holiday or weekend that the City of St. Albert is open for business.
8. Bylaw 14/2001 is repealed upon this Bylaw coming into effect.

9. Bylaw 40/2006 will be effective January 1, 2007.

READ a first time this 11th of December, 2006

READ a second time this 11th of December, 2006

READ a third time 11th of December, 2006

SIGNED AND PASSED this _____ day of December, 2006

MAYOR

CHIEF LEGISLATIVE OFFICER