

## TOWN OF DRUMHELLER

### BYLAW 07.19

#### **BEING A BYLAW OF THE TOWN OF DRUMHELLER TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON UNPAID TAXES.**

PURSUANT to Sections 344 (1) and 345 (1) of the Municipal Government Act, being Chapter M-26, R.S.A, February 1, 2019, as amended, Council for the Town of Drumheller, duly assembled, enacts as follows:

1. Taxes shall be paid on or before August 31<sup>st</sup> in the year in which they are levied.
2. Taxes not paid by August 31<sup>st</sup> in any year in which they are levied shall have a penalty of 5% imposed on them on September 1<sup>st</sup> in the year in which they are levied.
3. Tax payments made online, via telephone banking or through a banking institution will be deemed to have been received by the municipality on the bank transaction date.
4. Any penalties imposed on September 1<sup>st</sup> on current year taxes due to the hospitalization of a property owner during the last ten (10) days of August will be waived if the owner provides evidence of hospitalization to the Town within sixty (60) days.
5. Any penalties imposed on September 1<sup>st</sup> on current year taxes due to the death of a property owner during the month of August will be waived if the executor provides a valid death certificate to the Town within sixty (60) days of hospitalization.
6. Taxes not paid by October 31<sup>st</sup> in the year in which they are levied shall have a penalty of 5% imposed on them on November 1<sup>st</sup> in the year in which they are levied.
7. To any and all taxes remaining unpaid after the 31<sup>st</sup> day of December in any year, a penalty of three quarters of one percent (0.75%) calculated on the amount of unpaid taxes thereon shall be added on the 1<sup>st</sup> day of January of the next year and on the first day of each month thereafter.
8. Where supplementary taxes have been levied, any supplementary taxes remaining unpaid after March 31<sup>st</sup> of the following year shall be subject to a penalty of three quarters of one percent (0.75%) on the 1<sup>st</sup> day of April in the same year, and on the first day of each month thereafter.
9. That this bylaw comes in to effect for the 2019 taxation year.

10. That Town of Drumheller Bylaw 03.02 be repealed.

Read a first time this 18th day of March 2019.

Read a second time this 1<sup>st</sup> day of April, 2019.

Read a third time and finally passed this 1<sup>st</sup> day of April, 2019.

*The original document, duly signed and executed, is retained on file.*