



Bylaw: 05-2025

Tax Penalty Bylaw

BEING A BYLAW OF THORHILD COUNTY IN THE PROVINCE OF ALBERTA TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON UNPAID TAXES.

WHEREAS, section 344 of the *Municipal Government Act* (MGA), RSA, 2000, Chapter M-26 and any 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, section 345 of the MGA allows Council, by bylaw, to 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, section 346 of the MGA states that a penalty imposed under section 344 or 345 is part of the tax in respect of which it is imposed;

NOW THEREFORE, the Council of Thorhild County, duly assembled enacts as follows:

1.0 TITLE

1.1 This Bylaw may be cited as the "Tax Penalty Bylaw".

2.0 DEFINITIONS

2.1 In this Bylaw:

- a) "Arrears Taxes" means taxes that remain unpaid after December 31 of the year in which is levied;
- b) "Current Taxes" means taxes which are imposed or levied in the current year, local improvement taxes and all other taxes, costs or charges added to the tax roll as applicable under the MGA;
- c) "County" means Thorhild County in the Province of Alberta.

3.0 PENALTIES

3.1 A penalty of ten percent (10%) will be imposed on all Current Taxes or portion thereof that remains unpaid on the day after the due date shown on the tax notice.

3.2 A penalty of fifteen percent (15%) will be imposed on all Arrears Taxes on March 1st.

4.0 PENALTY APPLICATION

- 4.1 All banking institution payment reports submitted to the County will be processed using the transaction date indicated on the banking report as the date of payment received by the County.
- 4.2 Any payments that are placed in the external drop box at the County’s main administration office after 4:30pm on the tax due date will be subject to the applicable penalty.
- 4.3 In the case of a tax payment being made to a utility account in error, the tax department will correct the error. The transaction date on the official banking institute report will be used as the date the County received the payment, and a penalty may be applicable.

5.0 TAX INSTALLMENT PAYMENT PLAN (TIPP)

- 5.1 Any person(s) enrolled in the TIPP program and is in good standing, will not have a penalty applied to any remaining unpaid amount.

6.0 NON-SUFFICIENT FUNDS (NSF)

- 6.1 Tax payments returned NSF will be subject to an NSF charge pursuant to Policy 605 Administration, Property Tax and Assessment Services Schedule of Fees, and all applicable penalties.

7.0 REPEAL

- 7.1 This Bylaw shall repeal Bylaw 1197-2015.

8.0 EFFECTIVE DATE

- 8.1 This Bylaw comes into effect on the day of final reading.

READ A **FIRST** TIME IN COUNCIL THIS 11th DAY OF MARCH 2025.

READ A **SECOND** TIME IN COUNCIL THIS 11th DAY OF MARCH 2025.

UNANIMOUSLY AGREED THAT BYLAW 05-2025 BE GIVEN THIRD READING.

READ A **THIRD** TIME IN COUNCIL THIS 11th DAY OF MARCH 2025.



 Reeve



 Chief Administrative Officer