



TAX PENALTY BYLAW

THE CORPORATION OF THE TOWN OF FOX CREEK, ALBERTA

BYLAW 888-2026

Being a bylaw of the Town of Fox Creek, in the Province of Alberta to authorize the Municipality for the imposition of penalties on all taxes remaining unpaid on days specified.

WHEREAS, section 344(1) of the Municipal Government Act provides that a Council may pass a 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(1) of the Municipal Government Act provides that a Council may pass a 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.

NOW THEREFORE, the Town of Fox Creek, in Council duly assembled, enacts as follows:

1. SHORT TITLE

1.1. This bylaw is called the "Tax Penalty Bylaw".

2. DEFINITIONS

2.1. **CURRENT TAXES** - means taxes levied within the current calendar year.

2.2. **MUNICIPAL GOVERNMENT ACT** - means the Municipal Government Act, RSA 2000, c.M-26;

2.3. **TAXES** - includes all property taxes, business revitalization zone taxes, local improvement taxes, penalties and unpaid costs, charges and expenses as provided in Section 553 of the Municipal Government Act, and all other taxes or charges lawfully imposed pursuant to the Municipal Government Act or any other statute of the Province of Alberta

2.4. **TAX ARREARS** - means taxes that remain unpaid after December 31 of the year in which they are imposed.

2.5. **TOWN** – means the municipal corporation of the Town of Fox Creek;.

3. CURRENT TAXES

3.1. Any taxes levied for the current year remaining unpaid after July 15, 2026, are subject to penalties at the rate of 15%.

4. TAX ARREARS

4.1. Any tax arrears are subject to penalties at the rate of 15%.

5. SEVERABILITY

5.1. Every provision of this Bylaw is independent of all other provisions, and it is the intention of the Council that if any provision of this Bylaw is declared invalid by a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

6. EFFECTIVE DATE

6.1. This Bylaw shall come into force upon final passing thereof.



TAX PENALTY BYLAW

READ A FIRST TIME THIS 4TH DAY OF MAY 2026.

READ A SECOND TIME THIS 4TH DAY OF MAY 2026.

GIVEN UNANIMOUS CONSENT TO PROCEED TO THIRD READING THIS 4TH DAY OF MAY 2026.

READ A THIRD AND FINAL TIME THIS 4TH DAY OF MAY 2026.

A handwritten signature in blue ink, appearing to read 'Sheila Gilmour', is written over a horizontal line.

Sheila Gilmour

Mayor

A handwritten signature in blue ink, appearing to read 'Kristen Milne', is written over a horizontal line.

Kristen Milne

Chief Administrative Officer