

BY-LAW #2019-003  
OF THE VILLAGE OF ROCKYFORD  
IN THE PROVINCE OF ALBERTA

BEING A BYLAW OF THE VILLAGE OF ROCKYFORD, IN THE PROVINCE OF ALBERTA,  
TO PROVIDE FOR PENALTIES ON UNPAID TAXES

WHEREAS, by authority of Section 344 of the *Municipal Government Act*, R.S.A. 2000, Ch. M-26, Council may impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice.

WHEREAS, by authority of Section 345 of the *Municipal Government Act*, R.S.A. 2000, Ch. M-26, a Council may impose penalties in any year following the year in which the tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed.

AND WHEREAS, the penalty imposed under Section 344 shall be added to and form part of the unpaid taxes, as long as no penalty is imposed sooner than 30 days after the tax notice is sent out.

NOW THEREFORE the Council of the Village of Rockyford duly assembled, enacts as follows:

1. NAME:

1.1 This Bylaw may be cited as the “Tax Penalty Bylaw” of the Village of Rockyford.

2. DEFINITIONS

In this Bylaw unless the context otherwise requires:

“Current Taxes” means taxes levied within the current calendar year.

“Taxes” includes all property taxes, penalties, unpaid costs, charges and expenses as provided in Section 553 of the *Municipal Government Act*, R.S.A. 2000, Ch. M-26, and all other taxes or charges lawfully imposed pursuant to the *Municipal Government Act*, R.S.A. Ch. M-26 or any other statute of the Province of Alberta.

“Tax Arrears” means taxes that remain unpaid after December 31 of the year in which they are imposed.

3. PROVISIONS

- a) Any taxes levied for the current year remaining unpaid after July 31 are subject to an 18% penalty on the current amount.
- b) All taxes remaining outstanding as of Dec. 31 will be subject to an 18% penalty.
- c) Any penalty added to current taxes or tax arrears shall be added to and form part of the unpaid taxes.

4. EFFECTIVE DATE

This Bylaw shall take effect on the day of the third and final reading.

5. REPEAL

Bylaw 10-91 and 3-92 are hereby repealed.

Read a first time this 10<sup>th</sup> Day of April 2019

Read a second time this 10<sup>th</sup> Day of April 2019

Received permission to proceed to third and final reading this 10<sup>th</sup> Day of April, 2019

Read a third time and passed this 10<sup>th</sup> Day of April 2019

  
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Mayor

  
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Municipal Administrator