

BYLAW NO. 917-13

**A BYLAW OF
MACKENZIE COUNTY,
IN THE PROVINCE OF ALBERTA**

**TO IMPOSE PENALTIES FOR NONPAYMENT OF
TAXES AND TAX ARREARS**

WHEREAS, pursuant to the provisions of the Municipal Government Act, Revised Statutes of Alberta, 2000, Chapter M-26, Sections 344, 345, and 346 and amendments thereto, Council may pass a bylaw to establish the penalties on taxation.

NOW THEREFORE, pursuant to provisions contained in the Municipal Government Act, the Council of Mackenzie County in the province of Alberta, duly assembled, hereby enacts the following:

1. Definitions:

- a) "Tax Year" means the annual period in which taxes are imposed, commencing with January 1 and ending with December 31.
- b) "Tax" or "Taxes" means taxes imposed in the Tax Year including taxes resulting from the enactment of a Supplementary Assessment Bylaw.
- c) "Tax Arrears" means all taxes which remain unpaid after December 31 of any Tax Year, and includes all penalties levied on Taxes that remain unpaid after December 31 of the year in which they are imposed.

2. Taxes shall be due and payable on the last business day of June.

3. Late Payment Penalties:

- a) Taxes paid after the due date shown on the tax notice shall be subject to penalties imposed in accordance with this Bylaw.
- b) Items added to the tax roll are deemed for all purposes, including the purpose of applying penalties on outstanding taxes, to be taxes imposed from the date they are added to the tax roll.
- c) Taxes or any portion thereof that remain unpaid after the due date shown on the tax notice shall have late penalties imposed on the dates and at the rates specified below:

July 1	Six per cent (6%)
September 1	Nine per cent (9%)
November 1	Twelve per cent (12%)

4. Tax Arrears or any portion thereof that remain unpaid shall have late payment penalties imposed on the date and at the rate specified below:

January 1	Twelve per cent (12%)
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5. That any penalty imposed under the terms of this Bylaw forms a part of the Tax in respect of which it is imposed.
6. Mackenzie County considers Canada Post, or any financial institution agreeing to collect taxes in the same light as an agent, and any tax payment forwarded by mail and postmarked on or before any specified penalty date, or marked by the financial institution as having been paid at the financial institution or before any specified penalty date, shall be deemed to have been received prior to the said penalty date.
7. This Bylaw shall come into force upon third and final reading starting with the 2014 taxation year.
8. This Bylaw shall be known as the Tax Penalties Bylaw.
9. That Bylaw No. 518/05 is hereby rescinded.

READ a first time this 10th day of September, 2013.

READ a second time this 10th day of September, 2013.

READ a third time and finally passed this 24th day of September, 2013.

(original signed)

Bill Neufeld
Reeve

(original signed)

Joulia Whittleton
Chief Administrative Officer