

BYLAW #2022-03

A BYLAW OF THE TOWN OF CALMAR, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON UNPAID TAXES.

WHEREAS pursuant to Section 344 & 345 of the Municipal Government Act, RSA 2000, c M-26, and amendments thereto (the "MGA"), it is deemed expedient and proper to provide for the imposition of penalties on unpaid taxes;

NOW THEREFORE, the Council of the Town of Calmar, in the Province of Alberta, duly assembled, does hereby enact as follows:

1. Definitions:

Current Taxes means taxes levied within the current calendar year.

Taxes includes all property taxes, local improvement taxes, penalties, and unpaid costs, charges and expenses as provided in Section 553 of the Municipal Government Act, RSA 2000, c M-26 and all other taxes or charges lawfully imposed pursuant to the Municipal Government Act, RSA 2000, c 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.

2. Any taxes levied for the current year remaining unpaid after June 30 are subject to penalties at the rates set out in Schedule A.
3. Any tax arrears are subject to penalties at the rates set out in Schedule A.
4. Any penalty added to current taxes or tax arrears shall be added to and form part of the unpaid taxes.
5. This bylaw shall take effect on the day it is given third reading.
6. This bylaw shall be cited as "Tax Penalty Bylaw".

This Bylaw comes into effect on the date of third reading. Bylaw #2003-05 is hereby rescinded.

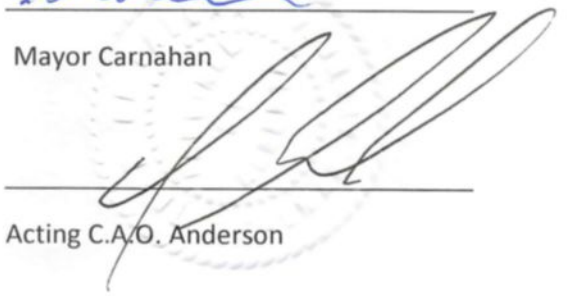
Read a first time this 17th day of January, 2022.

Read a second time this 17th day of January, 2022.

Read a third time and finally passed this 17th day of January, 2022.



Mayor Carnahan


Acting C.A.O. Anderson

SCHEDULE A – TAX PENALTY BYLAW 2022-03
Effective January 17, 2022

Penalties on Unpaid Taxes

Applied on the 1st day of:	Current Taxes	Transfers, Adjustments, Penalties & Tax Arrears
January		2%
February		2%
March		2%
April		2%
May		2%
June		2%
July	2%	2%
August	2%	2%
September	2%	2%
October	2%	2%
November	2%	2%
December	2%	2%