

**BYLAW #2018-13  
VILLAGE OF ACME  
IN THE  
PROVINCE OF ALBERTA  
TAX PENALTY BYLAW**

A Bylaw of the Village of Acme to Provide for the imposition of penalties on unpaid taxes, and the dates such penalties shall take effect.

**WHEREAS**, section 344(1) of the Municipal Government Act states a Council may by bylaw 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 states a Council may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31<sup>st</sup> of the year in which it is imposed.

**NOW THEREFORE**, the Council of the Village of Acme, in the Province of Alberta, duly assembled, hereby enacts as follows:

**1. SHORT TITLE**

1.1 This Bylaw may be referred to as the **TAX PENALTY BYLAW** of the VILLAGE OF ACME.

**2. DEFINITIONS**

- a) "Current Taxes" means taxes levied within the current calendar year.
- b) "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, RSA 2000CM-26 and all other taxes or charges lawfully imposed pursuant to the Municipal Government Act, RSA 2000 CM-26 or any other statute of the Province of Alberta.
- c) "Tax Arrears" means taxes that remain unpaid after December 31 of the year in which they are imposed.

**3. PROVISIONS**

- 3.1 On the first day of August a penalty of sixteen (16%) percent of the unpaid amount of the current year's tax levy shall be imposed.
- 3.2 All taxes imposed by the Village of Acme remaining unpaid after December 31<sup>st</sup> of the year in which they are imposed shall have added thereto, on the first day of every month of every year, commencing on the first day of January following the year in which taxes are imposed, a penalty equivalent to one and one-quarter (1.25%) percent of the then unpaid taxes, so long as the taxes or any portion thereof remain unpaid.

3.3 A penalty imposed under Section 3.1 or 3.2 above forms part of the tax in respect of which it is imposed.

**4. MISCELLANEOUS**

4.1 Bylaw #2000-6 and all amendments thereto is hereby rescinded.

4.2 This bylaw comes into force on the date it is passed.

READ a first time this 12<sup>th</sup> day of November 2018.



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Dennis Kuiken  
Deputy Mayor



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Margaret McClarty  
Chief Administrative Officer

READ a second time this 12<sup>th</sup> day of November 2018.



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Dennis Kuiken  
Deputy Mayor



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Margaret McClarty  
Chief Administrative Officer

**MOTION TO PROCEED TO THIRD READING CARRIED UNANIMOUSLY**

READ a third and final time and passed this 12<sup>th</sup> day of November 2018.



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Dennis Kuiken  
Deputy Mayor



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Margaret McClarty  
Chief Administrative Officer