

**BYLAW NO. 1958-20
OF THE
CITY OF WETASKIWIN
IN THE PROVINCE OF ALBERTA**

A BYLAW OF THE CITY OF WETASKIWIN IN THE PROVINCE OF ALBERTA TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON ALL TAXES REMAINING UNPAID ON DAYS SPECIFIED.

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 of the year in which it is imposed.

NOW THEREFORE, the Municipal Council of the City of Wetaskiwin duly assembled hereby enacts as follows:

1. This bylaw shall be cited as, "Tax Penalty Bylaw".

2. Definitions:

Current Taxes means taxes levied within the current calendar year.

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. 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.

3. Any taxes levied for the current year remaining unpaid after June 30 are subject to penalties at the rates set out in Schedule A.
4. Any tax arrears are subject to penalties at the rates set out in Schedule A.
5. Any penalty added to current taxes or tax arrears shall be added to and form part of the unpaid taxes.
6. That this bylaw shall take effect on January 2, 2021.



7. This bylaw shall come into full force and effect on the date of signing.

Read a first time this 14th day of April, 2020.

Read a second time this 14th day of April, 2020.

Read a third time this 14th day of April, 2020.

ORIGINAL SIGNED

TYLER GANDAM, MAYOR

ORIGINAL SIGNED

SUE HOWARD, CITY MANAGER



SCHEDULE A – TAX PENALTY BYLAW 1958-20
Effective January 2, 2021

Penalties on Unpaid Taxes

Applied on the 1 st day of:	Current Taxes	Arrears
January		15%
July	9%	
October	6%	