

**Town of Gibbons**  
**BYLAW NO. ALT 1/10**  
**Property Tax Penalties Bylaw**

**BEING A BYLAW OF THE TOWN OF GIBBONS, IN THE PROVINCE OF ALBERTA TO SPECIFY A TIME FOR THE PAYMENT OF CURRENT TAXES AND TO PROVIDE FOR THE IMPOSITION OF PENALTIES FOR NON-PAYMENT OF CURRENT TAXES AND TAX ARREARS.**

**WHEREAS**, The Municipal Government Act, being Chapter M-31 of the Revised Statutes of Alberta, 2000, and amendments thereto, authorizes a Council, by Bylaw to 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**, the said Municipal Government Act further authorizes a Council, by bylaw to impose an additional percentage charge as a penalty for the non-payment of current taxes within the time limitation established:

**AND WHEREAS**, the said Municipal Government Act, further provides that in the event of any taxes remaining unpaid after December 31<sup>st</sup>, of the year for which they are levied, the Council may, by bylaw, provide for the imposition of penalties in the next following year and in each following year thereafter so long as the taxes remain unpaid:

**NOW THEREFORE**, the Council of the Town of Gibbons in the Province of Alberta, duly assembled enacts as follows:

1.) This bylaw may be cited as the Property Tax Penalties Bylaw.

2.) Definitions:

**Current Taxes** means all taxes which are imposed or levied in the current year in which they are imposed.

**Tax Arrears** means taxes that remain unpaid after December 31<sup>st</sup> of the year in which they are imposed.

3) Current taxes levied in any year shall be due and payable in full on or before June 30<sup>th</sup>.in the year in which the taxes are imposed.

4) In the event of any current tax not being paid on or before the 30<sup>th</sup> day of June in any year, there shall be added to the unpaid taxes, by way of penalty, on the 1<sup>st</sup> day of July an amount equal to ten percent (10%) of all such unpaid taxes.

5) In the event of any current or tax arrears not paid on or before the 31<sup>st</sup> day of December in any year, there shall be added to the unpaid taxes, by way of further penalty, on the 1<sup>st</sup> day of January, an amount equal to sixteen percent (16%) of such unpaid taxes.

6) Any penalty added to current taxes or tax arrears shall be added to and form part of the unpaid taxes.

7) This bylaw and any subsequent amendments to this bylaw shall remain in force from year to year until repealed.

8) Nothing in this bylaw shall be construed to extend the time for payment of taxes, nor in any way impair or restrict any remedy available to the Town of Gibbons for the collection of taxes.

9) This bylaw shall be in effect as of July 1, 2011 and the terms and conditions contained herein supersede any and all tax penalty rates formerly in effect.

10) Bylaw No. ALT 2/00 is repealed.

Read a first time this 27<sup>th</sup> day of October, 2010.

ORIGINAL COPY IS SIGNED

  
\_\_\_\_\_  
Mayor

ORIGINAL COPY IS SIGNED

  
\_\_\_\_\_  
Manager

Read a second time this 27<sup>th</sup> day of October, 2010.

ORIGINAL COPY IS SIGNED

  
\_\_\_\_\_  
Mayor

ORIGINAL COPY IS  
SIGNED

  
\_\_\_\_\_  
Manager

Read a third and final time this 10<sup>th</sup> day of November, 2010.

ORIGINAL COPY IS SIGNED

  
\_\_\_\_\_  
Mayor

ORIGINAL COPY IS SIGNED

  
\_\_\_\_\_  
Manager