

## Bylaw No. 2046

**BEING** a Bylaw of the Town of Carstairs, in the Province of Alberta, to impose penalties with respect to non-payment or late payment of taxes

**WHEREAS**, The Municipal Government Act, RSA 2000, c. M-26 and amendments thereto provide that a Municipal Council may pass a by-law to impose penalties for non-payment of taxes

**AND WHEREAS**, The Municipal Council for the Town of Carstairs deems to impose penalties for non-payment and late payment of taxes within the Municipality;

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

1. This Bylaw shall be cited as the "Tax Penalty Bylaw".
2. In this Bylaw:

**"Current Taxes"** means property taxes levied within the current calendar year.

**"Tax" and "Taxes"** include all property taxes, local improvement taxes, and all other taxes, charges, fees, or amounts lawfully imposed against a property by the Town of Carstairs pursuant to the Municipal Government Act 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.

**"Taxpayer"** is the person liable to pay taxes as defined in sections 1 and 373 of the Municipal Government Act (Alberta).

3. Annual property tax levies are due June 30. Current taxes that remain outstanding after June 30 shall have penalties imposed on taxes outstanding at the rates set out in the current Rates & Fees Bylaw.
4. After December 31 any unpaid taxes shall be deemed to be in Tax Arrears. A penalty at the rate set out in the current Rates & Fees Bylaw will be imposed on January 1.
5. If any penalty date falls on a non-business day for the Town of Carstairs, then the penalty date shall be deemed to be the next business day.
6. Taxpayer accounts on the Tax Installment Payment Plan – "TIPP" are not subject to penalties provided their account is paid in full by December 31.
7. This Bylaw is to repeal Bylaw 1073
8. This Bylaw shall come into force and effect on the final date of passing thereof.

**READ A FIRST TIME THIS 25<sup>TH</sup> DAY OF SEPTEMBER, A.D., 2023**

**READ A SECOND TIME THIS 25<sup>TH</sup> DAY OF SEPTEMBER, A.D., 2023**

**READ A THIRD AND FINAL TIME THIS 25<sup>TH</sup> DAY OF SEPTEMBER, A.D., 2023**

  
Lance Colby, Mayor

  
Rick Blair, CAO