

# **PENALTIES ON CURRENT AND ARREARS OF PROPERTY TAXES**

## **BYLAW NO. 01-21**

### **LEDUC COUNTY**

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**A BYLAW TO PROVIDE FOR PENALTIES ON CURRENT AND ARREARS OF PROPERTY TAXES AND RESCIND BYLAW 09-20.**

#### **WHEREAS**

Part 10 of the Municipal Government Act, being Chapter M-26, Revised Statutes of Alberta, 2000, and amendments thereto, describes the general provisions for taxation;

in accordance with Sections 344 to 346 of the Municipal Government Act, council may pass a bylaw to impose penalties for non-payment of property taxes in the current year and for non-payment in other years; and

the council of Leduc County deems it to be in the public interest to define the terms of payment and impose penalties for non-payment of property taxes.

#### **NOW THEREFORE**

be it resolved that the council of Leduc County, duly assembled, hereby enacts that the penalties on current and arrears of property taxes be as follows:

#### **Terms of Payment**

Property taxes levied are deemed to have been imposed for the period from January 1<sup>st</sup> to December 31<sup>st</sup> of that year.

1. Payments can be made at the County Centre building during business hours, or deposited in the envelope depository located at the north entrance of the County Centre building. Due date for Leduc County to receive tax payment in person is the last business day of June.

or

2. Payments by cheque must be dated no later than the last business day of June of the current year. If mailed, the envelope must bear a postmark no later than the last business day of June of the current year.

or

3. Payments provided by telephone banking or internet banking must be received by Leduc County no later than the last business day of June of the current year. Electronic transmission date of record from the customer's bank to the credit of the Leduc County's bank account will be accepted as the date the customer's payment was received by Leduc County.

#### **Tax Instalment Plan**

To be eligible for the tax instalment plan all taxes must be paid in full. In the event of missed payments or withdrawal from the tax installment plan, all unpaid taxes become due and payable, and subject to penalties.

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#### Penalties Imposed for Late Payment

- July 1 - 6% on all current taxes
- November 1 – 6% on all current and arrears of taxes
- March 1 – 6% on all arrears of taxes.

Penalties in each case will be added to and form part of the unpaid taxes. All taxes unpaid after December 31<sup>st</sup> of the current year are deemed to be in arrears effective January 1<sup>st</sup> of the following year. Where there are arrears outstanding, partial payment shall be applied first to arrears, then to current taxes.

#### Rescind Bylaw 09-20

Bylaw No. 09-20 is rescinded upon third and final reading of this bylaw.

This bylaw shall come into full force and effect upon receiving third and final reading.

Read a first time this 12<sup>th</sup> day of January, A.D. 2021.

Read a second time this 12<sup>th</sup> day of January, A.D. 2021.

Read a third time with the unanimous consent of the Council Members present and finally passed this 12<sup>th</sup> day of January, A.D. 2021.



MAYOR



COUNTY MANAGER