

BYLAW 27-2020
A BYLAW TO DEFER AND AMEND LATE PAYMENT PENALTIES ON UNPAID
TAXES FOR THE 2020 TAX YEAR

The Government of Alberta has deferred municipalities' requirement to pay the education requisition, for non-residential properties, until October 1, 2020;

Council wishes to defer late payment penalties on County property taxes in alignment with the Provincial Government's direction, and to reduce tax penalties, in the 2020 Tax Year;

Therefore Council enacts:

- | | | | | | | | |
|-------------------------|---|-----------------|--------------------|------------------|--------------------|------------------|--------------------|
| Purpose | 1 The purpose of this bylaw is to defer and amend penalties that apply to unpaid Taxes under section 2.2 of Bylaw 46-2011, for the 2020 Tax Year only. | | | | | | |
| Interpretation | 2 All terms used in this Bylaw have the same meaning as they do in Bylaw 46-2011. | | | | | | |
| Tax Penalty
Deferral | <p>3 Despite section 2.2 of Bylaw 46-2011, for the 2020 Tax Year the dates and penalties specified in that section do not apply.</p> <p>4 For the 2020 Tax Year, Taxes or any portion thereof that remain unpaid after the due date shown on the tax notice shall have late payment penalties imposed on the dates and at the rates specified below:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>October 1, 2020</td> <td>three percent (3%)</td> </tr> <tr> <td>November 1, 2020</td> <td>three percent (3%)</td> </tr> <tr> <td>December 1, 2020</td> <td>three percent (3%)</td> </tr> </table> | October 1, 2020 | three percent (3%) | November 1, 2020 | three percent (3%) | December 1, 2020 | three percent (3%) |
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| December 1, 2020 | three percent (3%) | | | | | | |

FIRST READING: _____

SECOND READING: _____

THIRD READING: _____

SIGNED THIS ____ day of _____, 20____.

MAYOR

DIRECTOR, LEGISLATIVE AND LEGAL
SERVICES