



**TOWN OF CARDSTON  
IN THE PROVINCE OF ALBERTA**

**BYLAW 1688**

**TAX PENALTY BYLAW**

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## **BYLAW 1688**

### **TAX PENALTY BYLAW**

A BYLAW OF THE TOWN OF CARDSTON IN THE PROVINCE OF ALBERTA TO ESTABLISH PENALTIES FOR UNPAID TAXES AND ADDITIONAL PENALTIES FOR UNPAID TAXES.

**WHEREAS**, Section 344-346 of the *Municipal Government Act*, being Chapter M-26, Statutes of Alberta, 2000, provides for the imposition of 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**, tax notices are mailed out in May and are due June 30<sup>th</sup> of each year, the Mayor and Council duly assembled enacts as follows,

**NOW THEREFORE**, the Council of the Town of Cardston, duly assembled, enacts as follows:

- 1)** That a penalty of eight per cent (8%) be applied as of July 1<sup>st</sup> to unpaid current taxes.
- 2)** That a penalty of four per cent (4%) be applied October 1<sup>st</sup> to unpaid current taxes.
- 3)** That a penalty of twelve per cent (12%) be applied to all outstanding taxes after December 31<sup>st</sup>. The penalty will be calculated as from the first day of January of the succeeding year.
- 4)** All tax notices mailed after July 1<sup>st</sup> and prior to September 1<sup>st</sup> shall be subject to the October 1<sup>st</sup> penalty of four per cent (4%) on unpaid current taxes. If taxes remain unpaid after December 31<sup>st</sup>, the twelve percent (12%) will also apply.
- 5)** That in the tax year of 2020, the eight per cent (8%) penalty on July 1<sup>st</sup> will be waived due to the COVID-19 pandemic.
- 6)** Bylaw No. 1357, 1357A or other relative bylaws shall be repealed upon the passing of the bylaw.

Received First Reading this 14 day of April, 2020

Received Second Reading this 28 day of April, 2020

Received Third & Final Reading this 28 day of April, 2020

Signed by the Mayor and the Chief Administrative Officer this 30 day of April, 2020

TOWN OF CARDSTON

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MAYOR – *Maggie Kronen*

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CHIEF ADMINISTRATIVE OFFICER – *Jeff Shaw*

