

BYLAW 2019-26

Office Consolidation Current as of January 1, 2021

**A BYLAW OF THE TOWN OF CANMORE, IN THE PROVINCE OF ALBERTA, TO
PROVIDE FOR THE IMPOSITION OF PENALTIES ON UNPAID PROPERTY TAXES**

The Council of the Town of Canmore, in the Province of Alberta, duly assembled, enacts as follows:

1: TITLE

1.1. This bylaw shall be known as the Tax Penalty Bylaw.

2: INTERPRETATION

2.1. In this bylaw:

- a) “Arrears” means Property Taxes that remain unpaid past December 31 of the year in which they were imposed;
- b) “Current” means the year in which a Property Tax is imposed;
- c) “Taxes” or “Property Taxes” include all property taxes, business improvement taxes, local improvement taxes and all other taxes or charges lawfully imposed against a property by the Town of Canmore pursuant to the Municipal Government Act or any other statute of the province of Alberta.

3: PENALTY STRUCTURE

3.1. When any Current Property Taxes remain unpaid after the due date set out in the annual tax notice, the outstanding Current balance shall be subject to the penalties set out in Schedule A.

3.2. When any Property Taxes become Arrears, the Arrears balance shall be subject to the penalties set out in Schedule A until the Arrears and penalties are paid in full.

3.3. Current penalties for the month of July shall be levied on the balance outstanding on the Tax account as of 11:59PM on the first business day of July.

Section 3.3 current as of January 1, 2021 (amending bylaw expired)

3.4. Penalties for months following July shall be levied on the balance outstanding on the tax account as of 11:59PM on the last day of the previous month in accordance with Schedule A.

Section 3.4 current as of January 1, 2021 (amending bylaw expired)

3.5. Penalties shall not apply when:

- a) The penalty is a result of an administrative error made by the Town;
- b) The payment arrives after the due date set out in the annual tax notice but
 - i) it is postmarked prior to the penalty date; or

- ii) it is date stamped by the financial institution with a date prior to the penalty date; or
- c) When the administrative cost to process the penalty and past due notices is greater than the amount owed.

4: ENACTMENT/TRANSITION

- 4.1. If any clause in this bylaw is found to be invalid, it shall be severed from the remainder of the bylaw and shall not invalidate the whole bylaw.
- 4.2. Bylaw 2016-20 is repealed December 31, 2019.
- 4.3. This bylaw comes into force January 1, 2020.
- 4.4. Schedule A forms part of this bylaw.

FIRST READING: December 3, 2019

SECOND READING: December 3, 2019

THIRD READING: December 3, 2019

OFFICE CONSOLIDATION

This document is a consolidation of a bylaw with one or more amending bylaws. Anyone making use of this consolidation is reminded that it has no legislative sanction. Amendments have been included for convenience of reference only. The approved bylaws should be consulted for all purposes of interpreting and applying the law.

Bylaws included in this consolidation:

- 2019-26 Tax Penalty Bylaw
- 2020-11 Amending Bylaw Pandemic Response – Expired January 1, 2021

Tax Penalty Bylaw Amendment 2019-26

SCHEDULE A

Current as of January 1, 2021

Date	%	Applied to
January 1		Start of the Current Tax year
Last business day of June		Property Taxes due
2 nd business day of July**	5%	on Current Taxes outstanding
September 1	5%	on Current Taxes outstanding
October 1	5%	on Current Taxes outstanding
January 1		Start of the next Tax year
January 1	5%	on Arrears
May 1	5%	on Arrears
September 1	5%	on Arrears
<p>** Current penalties for the month of July shall be levied on the balance outstanding on the tax account as of 11:59PM on the first business day of July.</p>		
<p>Subsequent penalties will be levied on the balance outstanding on the tax account as of 11:59PM on the last day of the previous month.</p>		