



**Village of Linden  
Tax Penalty Bylaw  
No. 2018-08**

**BYLAW 10-86, passed July 14, 1986 being a Bylaw to amend Bylaw 06(A)-95 and change the penalties for late payment of taxes under Sections 117 and 118 of the Municipal Taxation Act being Chapter M31 of the Revised Statutes of Alberta, 1980, amended, is hereby repealed.**

**THIS BEING A BYLAW OF THE VILLAGE OF LINDEN, IN THE PROVINCE OF ALBERTA, TO ESTABLISH THE DUE DATE FOR TAXES AND PROVIDE FOR THE IMPOSITION OF PENALTIES FOR THE NON-PAYMENT OF TAXES.**

**WHEREAS** pursuant to Section 344 of the Municipal Government Act R.S.A. 2000 c. M-26, as amended (the “**Act**”), provides that a Council may by bylaw impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on a tax notice with the penalty imposed at the rate set out in the bylaw and not imposed sooner than 30 days after the tax notice is sent out.

**WHEREAS** pursuant to Section 345 of the Municipal Government Act R.S.A. 2000 c. M-26, as amended (the “**Act**”), provides that a Council may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed with this penalty rate set out in the bylaw and the penalty not imposed sooner than January 1 of the year following the year in which the tax was imposed or any later date specified in the bylaw;

**AND WHEREAS** the Council of the Village of Linden desires to impose penalties on current and tax arrears that remain unpaid after the due date shown on the tax notice;

**NOW THEREFORE**, the Council of the Village of Linden, in the Province of Alberta, duly assembled, hereby enacts as follows:

1. This Bylaw is called the “Tax Penalty Bylaw”.
2. In this Bylaw:
  - a. “Council” means the Municipal Council of the Village of Linden;
  - b. “Current Taxes” means taxes imposed in the current year;
  - c. “Penalty” means a charge imposed on unpaid taxes;
  - d. “Tax Clerk” means the Village Tax & Assessment Administrator”;
  - e. “Taxes” means all taxes imposed by the Village pursuant to the Municipal Government Act or any other statute of the Province of Alberta, including

property taxes, local improvement taxes, the amounts which in the event of non-payment are deemed at law to be taxes or recoverable as or in the same manner as taxes and any penalties on such taxes or amounts;


- f. "Tax Arrears" means all taxes that were imposed or levied in a previous year or years;
  - g. "Tax Payer" means a person liable to pay taxes;
  - h. "Year" means calendar year.
3. Current taxes levied in any year shall be due and payable in full on or before the 31<sup>st</sup> day of July.
  4. In the event any current tax has not been paid in full on or before the 31<sup>st</sup> day of July, there shall be added a penalty on the 1<sup>st</sup> day of August, in the amount of eight (8%) percent. This penalty shall form part of the current tax outstanding.
  5. In the event any current tax remains unpaid on the 30<sup>th</sup> day of September, there shall be added a penalty on the 1<sup>st</sup> day of October, in the amount of four (4%) percent. This penalty shall form part of the current tax outstanding.
  6. For all tax arrears outstanding on the 31<sup>st</sup> day of December 1<sup>st</sup> there shall be added a penalty on the 1<sup>st</sup> day of January, in the amount of twelve (12%) percent.
  7. Late payment penalties shall be added to and form part of the unpaid taxes in the following order; arrears penalties, arrears, current penalties and current taxes.
  8. The Village will not charge any penalty on any individual account that has an outstanding balance of \$10.00 or less.
  9. A penalty imposed pursuant to this bylaw is part of the tax in respect of which it is imposed.
  10. If any date specified in this bylaw falls on other than a normal day of business for the Village, then the date shall be deemed to be the next normal business day.
  11. Nothing in this bylaw shall be construed to extend the time for payment of taxes, or in any way impair or restrict any remedy available to the Village for the collection of taxes.
  12. Bylaw 10-86 is hereby repealed.


This Bylaw shall come into force and effect upon the date of the passing of the third and final reading and signing thereof.

**READ** a first time on this **22nd** day of **October** 2018.

**READ** a second time on this **13th** day of **November** 2018.

**READ** a third and final time on this **13th** day of **November** 2018.

  
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Mayor

  
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Chief Administrative Officer