

**WOODLANDS COUNTY
BYLAW 628-25
IN THE PROVINCE OF ALBERTA**

A BYLAW BEING ENACTED TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON UNPAID PROPERTY TAXES

WHEREAS, under the provisions of Section 344 of the *Municipal Government Act*, being Chapter M-26 of the Revised Statutes of Alberta, 2000, as amended, Council may by bylaw impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date(s) shown on the tax notice;

AND WHEREAS, under the provisions of Section 345 of the *Municipal Government Act*, Council may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after the 31st day of December of the year for which they are levied, and in each following year thereafter so long as the taxes remain unpaid.;

AND WHEREAS, under the provision of Section 346 of the *Municipal Government Act*, a penalty imposed under section 344 or 345 is part of the tax in respect of which it is imposed;

NOW THEREFORE the Council of Woodlands County, duly assembled, enacts the following:

1. SHORT TITLE:

1.1. This bylaw is called the "*Tax Penalty Bylaw*"

2. DEFINITIONS:

- 2.1 "**Current Taxes**" means taxes levied within the current calendar year.
- 2.2 "**Municipal Government Act**" means the Municipal Government Act, RSA 2000, c.M-26.
- 2.3 "**Taxes**" and "**Tax**" shall mean all property taxes, and any other taxes lawfully imposed by Council pursuant to the Municipal Government Act (Alberta) or any other statutes of the Province of Alberta.
- 2.4 "**Arrears of Taxes**" means taxes that remain unpaid after December 31 of the year in which they are imposed.

3. TAXES:

- 3.1. That all current taxes shall be due and payable on or before the last business day in June.
- 3.2. If any taxes levied in the current year remain unpaid after the 30th day of June there shall be imposed a penalty of six (6%) percent on the 1st business day of July.
- 3.3. If any taxes levied in the current year remain unpaid after the 31st day of August there shall be imposed a penalty of six (6%) percent on the 1st business day of September.
- 3.4. In the event of any arrears of taxes remaining unpaid after the 30th day of June there shall be imposed a penalty of six (6%) percent on the 1st business day of July and in each succeeding year thereafter so long as the taxes remain unpaid.

- 3.5. In the event of any arrears of taxes remaining unpaid after the 31st day of August there shall be imposed a penalty of six (6%) percent on the 1st business day of September and in each succeeding year thereafter so long as the taxes remain unpaid.
- 3.6. Any penalty imposed hereunder shall be added to and shall form part of the unpaid taxes concurrently.

4. SEVERABILITY:

- 4.1. Should any provisions of this Bylaw become invalid, void, illegal or otherwise not enforceable, it shall be considered separate and severable from the bylaw and the remainder shall remain in force and be binding as though such provision had not been included.

5. EFFECTIVE DATE:

- 5.1. That this Bylaw shall come into force and have effect from and after the date of third and final reading thereof.

READ a first time this 21 day of May 2025.

READ a second time this 21 day of May 2025.

READ a third time this 21 day of May 2025.

ORIGINAL SIGNED

Dave Kusch, Reeve

ORIGINAL SIGNED

Matthew Ferris,
Chief Administrative Officer