

Village of Halkirk
By Law 2024-003

Property Tax Penalties Bylaw
Amendment to Bylaw 2023-14(180) Property Tax Penalties

A Bylaw to Provide For Penalties on Unpaid Taxes owed to the Village of Halkirk.

WHEREAS Council of the Village of Halkirk, in the Province of Alberta, pursuant to the provisions of the Municipal Government Act, Revised Statutes of Alberta 2000 Chapter M-26, and amendments thereto, deems it expedient to impose penalties on unpaid taxes.

NOW THEREFORE Council of the Village of Halkirk in the Province of Alberta enacts as follows:

1. This Bylaw shall be known as the Property Tax Penalties Bylaw.
2. Definitions:
Current Taxes means all taxes which are imposed or levied in the current year in which they are imposed.
Tax Arrears means all taxes that are unpaid after December 31st of the year in which they are imposed.
3. Current Taxes levied in any year, shall be due and payable in full, on or before August 31st of the year in which they are imposed.
4. On September 1st a penalty equal to 12% of the unpaid Current Taxes, shall be added to and form part of the unpaid taxes.
5. There shall be a penalty levied upon both Current Taxes and Tax Arrears, that remain unpaid after December 31st of each year. On January 1st a penalty equal to 12 % of the total unpaid tax account, shall be added to and form part of the unpaid Tax Arrears.
6. There shall be a penalty levied upon Tax Arrears, that remain unpaid after April 30th of each year. On May 1st a penalty equal to 12 % of the total unpaid tax account, shall be added to and form part of the unpaid Tax Arrears.
7. There shall be a penalty levied upon Tax Arrears that remain unpaid after August 31st of each year: On September 1st, a penalty equal to 12 % of the total unpaid Tax Arrears, shall be added to and form part of the unpaid Tax Arrears.
8. Bylaw Number 2023-14(180) is hereby amended with regards to section #4-6 – tax penalties.
9. This Bylaw shall take effect on the date of the final reading thereof.

Read a first time on the 9th day of May, 2024.

Read a second time on the 9th day of May 2024

And with the unanimous consent of all Councillors present to proceed with third reading;

Read a third and final time on the 9th day of May, 2024.

Signed this 9th day of May, 2024

J Koernacdt
MAYOR

Marcy Lusche
CAO