

**ADMINISTRATIVE CONSOLIDATION OF BYLAW 10-20  
AS OF MAY 13, 2021**

**BYLAW 10-20**

**A BYLAW OF THE TOWN OF OKOTOKS  
IN THE PROVINCE OF ALBERTA  
TO IMPOSE PENALTIES ON UNPAID CURRENT TAXES  
AND TAX ARREARS**

**(As amended by Bylaw 22-20 and Revised Bylaw 16-21)**

**WHEREAS** pursuant to sections 344 and 345 of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26 (*MGA*) and amendments thereto, Council may pass a Bylaw for the purpose of imposing penalties on unpaid current taxes and tax arrears; and

**NOW THEREFORE** the Council of the Town of Okotoks enacts as follows:

**1. SHORT TITLE**

This Bylaw may be known as the “Tax Penalty Bylaw”.

**2. DEFINITIONS**

- 2.1 “**tax arrears**” means an amount upon which penalties can be assessed which consists of unpaid taxes, penalties and utility arrears that have been transferred to the tax roll.

**3. PENALTIES ON CURRENT TAXES AND TAX ARREARS**

In this Bylaw, unless the context otherwise requires:

- 3.1 All current annual property taxes, local improvement and frontage taxes shall be paid in full on or before the last business day in June and when any portion of such taxes remain unpaid, there shall be imposed by way of penalty for the non-payment of the taxes, or any portion thereof, an amount equal to four per centum (4%) thereof on the first day of July.
- 3.2 In the event of any current annual taxes and associated penalties remaining unpaid on the thirty-first of July there shall be added thereto by way of penalty an amount equal to four and one half per centum (4.5%) thereof on the first day of August.
- 3.3 In the event of any current annual taxes and associated penalties remaining unpaid on the thirty-first day of August there shall be added thereto by way of penalty an amount equal to five per centum (5%) thereof on the first day of September.

- 3.4 In the event of any current annual taxes and associated penalties remaining unpaid on the first day of September until the last day of December there shall be added thereto by way of penalty an amount equal to one and one half per centum (1.5%) thereof on the first day of October, November, December, and January.
- 3.5 In the event of any tax arrears remaining unpaid after the thirty-first day of December of the year for which the same are levied, there shall be added by way of penalty an amount equal to one and one half per centum (1.5%) on each of the first days of January, February, March, April, May, June, July, August, September, October, November and December, on the balance outstanding at the end of the previous month.
- 3.6 Unpaid current tax penalties will be waived for those individuals that have selected tax payment by monthly instalment and adhered to the conditions of that payment option. Unpaid tax penalties will apply to instalment taxpayers that have not adhered to the payment conditions of the tax instalment payment plan.
- 3.7 Despite sections 3.1 and 3.2 and due to the COVID-19 pandemic, no penalties (0%) will be charged on current taxes for 2020 due June 30, 2020 until August 31, 2020 at which time any current taxes remaining unpaid, there shall be imposed by way of penalty for the non-payment of the taxes, or any portion thereof, an amount equal to: 4% as of September 1, 2020; 4.5% as of October 1, 2020; 5% as of November 1, 2020; and 1.5% as of December 1, 2020.  
**(Bylaw 22-20)**
- 3.8 Despite sections 3.1, 3.2, 3.3 and 3.4, unpaid current taxes due June 30, 2021 shall be imposed by way of penalty an amount equal to: 2% as of July 01, 2021; 2.25% as of August 01, 2021; 2.5% as of September 01, 2021; and 0.75% as of October 01, 2021, November 01, 2021, and December 01, 2021 respectively. **(Revised Bylaw 16-21)**
- 3.9 Despite section 3.5, in the event of any unpaid taxes from previous years' levies, there shall be imposed by way of penalty an amount equal to 0.75% on each of the first days of July through December 2021, on the balance unpaid at the end of the previous month. **(Revised Bylaw 16-21)**

#### **4. SEVERABILITY**

- 4.1 It is the intention of Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provision of this Bylaw is declared invalid, all other provisions hereof shall remain valid and enforceable.

This Bylaw shall come into full force and effect upon third and final reading.

Bylaw 10-20 received third and final reading January 13, 2020.

ORIGINAL BYLAW SIGNED BY  
MAYOR AND CHIEF ADMINISTRATIVE OFFICER

Bylaw 22-20 received third and final reading May 13, 2020.

ORIGINAL BYLAW SIGNED BY  
MAYOR AND CHIEF ADMINISTRATIVE OFFICER

Bylaw 16-21 received third and final reading May 10, 2021.

ORIGINAL BYLAW SIGNED BY  
MAYOR AND CHIEF ADMINISTRATIVE OFFICER

Revised Bylaw 16-21 signed May 13, 2021 by the Chief Administrative Officer as  
authorized by Bylaw 21-17.

ORIGINAL BYLAW SIGNED BY  
CHIEF ADMINISTRATIVE OFFICER