

**TAX PENALTY BYLAW NO. 2025-02  
VILLAGE OF KITSCOTY  
INCORPORATED IN THE PROVINCE OF ALBERTA**

**A BYLAW TO IMPOSE TAX PENALTIES FOR NON-PAYMENT OF TAXES LEVIED WITHIN THE VILLAGE OF KITSCOTY, IN THE PROVINCE OF ALBERTA.**

**WHEREAS**, Section 344 of the Municipal Government Act, being Chapter M-26 of the Statutes of Alberta, 2000, and amendments thereto provide that a Council may, by Bylaw, impose penalties in the year in which taxes are imposed if the tax remains unpaid after the due date shown on the tax notice;

**AND WHEREAS**, Section 345 of the Municipal Government Act, being Chapter M-26 of the Statutes of Alberta, 2000, and amendments thereto provide that a Council may, by Bylaw, impose penalties in any year following the year in which a tax imposed if the tax remains unpaid after December 31, of the year in which it is imposed;

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

This Bylaw may be referred to as the "Tax Penalty Bylaw"

Definitions:

1. In this Bylaw "Taxes"

-include all property taxes, business taxes, revitalization zone taxes, local improvement charges, penalties, and unpaid costs, charges, and expenses as provided in Section 553 of the Municipal Government Act unless specifically stated otherwise.

2. Penalties-Rates and Dates Imposed

- a. When any taxes levied for the current year will be due as of June 30<sup>th</sup> and remain unpaid as of July 1<sup>st</sup> of the current tax year, such taxes are subject to a penalty thereon in the amount of three percent (3%) on the current tax levy;
- b. Taxes remaining unpaid on the tax roll and not paid by September 30<sup>th</sup> of the current tax year, shall have an additional penalty of nine percent (9%) imposed on the current year taxes outstanding balance on October 1<sup>st</sup> of the current tax year;
- c. Taxes remaining on the tax roll and not paid by December 31<sup>st</sup> of the current tax year, shall have an additional penalty of twelve percent (12%) imposed on January 1<sup>st</sup> of the succeeding year and on January 1<sup>st</sup> of each year thereafter so long as the taxes remain unpaid, calculated as twelve (12%) on the outstanding balance including current tax year and previous years' penalties;
- d. Section 346 of the Municipal Government Act provides that a penalty imposed under Section 344 or Section 345 is part of tax in respect of which it is imposed.

3. EFFECTIVE DATE

Bylaw #2025-02 Tax Penalty Bylaw hereby rescinds Bylaw #2024-04 with third and final reading.

This Bylaw comes into effect upon third and final reading.

READ a first time the 18<sup>th</sup> day of February 2025.

READ a second time 18<sup>th</sup> day of February 2025.

READ a third and final time this 18<sup>th</sup> day of February 2025.



Chief Elected Official  
Chief Administrative Officer