

THE COUNTY OF VERMILION RIVER

BYLAW 25-11

TAX PENALTY BYLAW

*BEING A BYLAW OF THE COUNTY OF VERMILION RIVER IN THE PROVINCE OF
ALBERTA, FOR THE PURPOSE OF AUTHORIZING THE IMPOSITION OF PROPERTY TAX
PENALTIES FOR UNPAID TAXES*

A BYLAW To provide for the addition of penalties on current and arrears of taxes and rescind Bylaw 24-05.

WHEREAS pursuant to sections 344, 345 and 346 of the Municipal Government Act, Council may impose penalties for non-payment of property taxes in the current year as well as for arrears on property tax; and

WHEREAS the Council of the County of Vermilion River deems it to be in public interest to define the terms of payment and impose penalties for non-payment so as to encourage the payment of taxes in the year in which they are levied; and

NOW THEREFORE The Council of the County of Vermilion River in the Province of Alberta, duly assembled, enacts as follows:

Terms of Payment

- Due Date

Current taxes, being taxes levied within the current taxation year, shall have a Due Date of October 1.

Supplementary taxes or the portion have a Due Date that is forty-five (45) days after the supplementary tax notice date.

Commented [VT1]: Rewrite the sentence

Penalties Imposed for Late Payment

| Tax Penalty Cutoffs | Penalty Date | Penalty rate | Note |
|--|--|--------------|---------------------------------------|
| Oct 1 | Oct 2 | 2% | On all balance |
| Oct 8 | Oct 9 | 6% | On all balance |
| Jan 15 | Jan 16 | 6% | On all balance |
| May 1 | May 2 | 6% | On all balance |
| Supplementary portion of the Taxes | | | |
| 45 th day of the Supplementary tax notice | 46 th day of the Supplementary tax notice | 8% | On Supplementary portion of the taxes |

Commented [VT2]: 5 Business Days gap between 2% penalty vs 6% penalty

Should the Due Dates stated above fall on a non-business day for the County, the Due Date is deemed to fall on the next business day as per Interpretation act of Alberta, S. 22(1) Computation of time.

Rescinding of Penalties

Rescinding of Penalties will be subject to the Policy # FI 015 - Tax Penalty Cancellation Policy.

Administrative Discretion

Notwithstanding any penalties imposed under this Bylaw, the Chief Administrative Officer (CAO) may, for the purposes of administrative efficiency, waive the application of a penalty in the amount of twenty dollars (\$20.00) or less.

Commented [VT3]: Administrative efficiency was added.

Remove broad exemption based on value and added the principal of Fair and equitable admin.

Such discretion shall be exercised in accordance with the principles of fair and equitable administration and shall not be interpreted as a general exemption from the penalty provisions of this Bylaw.

Rescind Bylaw 24-05

Bylaw No. 24-05 is rescinded upon this Bylaw coming into effect.

This Bylaw shall come into effect as and from the third and final reading.

SHOULD any provision of this Bylaw be determined to be invalid, then such provisions shall be severed, and the remaining bylaw shall be maintained.

THIS Bylaw shall come into force and effect upon receiving Third and Final Reading and being signed by the Reeve and Chief Administrative Officer.

Read this First time this _____ day of _____, 2025

Read this Second time this _____ day of _____, 2025

Read a Third and Final time and finally passed, this _____ day of _____, 2025

SIGNED by the Reeve and Chief Administrative Officer this _____ day of _____, 2025.

REEVE

CHIEF ADMINISTRATIVE OFFICER