MUNICIPAL DISTRICT OF SPIRIT RIVER NO. 133

BYLAW 2-2000

A BYLAW BEING ENACTED FOR THE PURPOSE OF PROVIDING FOR THE IMPOSITION OF PENALTIES ON UNPAID PROPERTY TAXES

WHEREAS Sections 344 and 345 of the Municipal Government Act, R.S.A., 1994, c. M-26.1, as amended, provides that a Council may impose penalties on unpaid taxes;

AND WHEREAS the Council of the Municipal District of Spirit River No. 133 deems it appropriate to impose penalties on unpaid taxes;

NOW THEREFORE the Council of the Municipal District of Spirit River No. 133 duly assembled, enacts the following:

DEFINITIONS

1. In this By-law:
   (a) "Act" means the Municipal Government Act;
   (b) "Council", "property taxes", "supplementary property taxes", and other words and phrases defined or used in the Act shall have the same meaning provided or attributed in the Act.

DUE DATES

2. (a) All property taxes, but excluding supplementary property taxes, shall be due on the due date shown on the property tax notice;

   (b) All supplementary property taxes shall be due on December 31 of the year in which the tax is imposed.

PENALTIES

3. (1) The following penalties shall be imposed on property taxes, but excluding supplementary property taxes:

   (a) A penalty equal to 2% of the current years tax remaining unpaid on the date the tax is due as shown on the property tax notice.

   (b) A penalty equal to 2% of the current years tax remaining unpaid after October15 of the year in which the tax is imposed.

   (c) A penalty equal to 2% of the current years tax remaining unpaid after November 15 of the year in which the tax is imposed.

   (d) A penalty equal to 2% of the current years tax remaining unpaid after December 15 of the year in which the tax is imposed.

   (2) The following penalties shall be imposed on those property taxes, including supplementary property taxes, remaining unpaid after December 31 of the year in which the tax is imposed:

   (a) A penalty equal to 10% of the tax remaining unpaid after December 31 of each year the tax remains unpaid.

   (3) A penalty equal to 6% of the amount added to the tax roll of a parcel of land pursuant to section 553 of the Act, shall be imposed, where the amount so added remains unpaid for more than 30 days after the date the Municipal District has sent a notice that the addition has occurred.

   (4) A penalty imposed under Sections 3(1), 3(2) and 3(3) is part of the tax in respect of which it is imposed.

(5) If any date specified in Section 3 as penalty dates falls on other than a normal day of business for the Municipal District then the penalty date shall be deemed to be the next normal day of business for the Municipal District

REPEAL

4. This Bylaw rescinds any previous By-laws imposing penalties on property taxes.

HEADINGS

5. The headings in this by-law are for convenience only and do not form part of this by-law.

FINAL PASSING

6. This Bylaw shall take effect on the date of its third and final reading.

Moved by Councillor Marcel Dufour that By-Law 2-2000, being a Tax Penalty By-Law, be given first reading on this 3rd day of February, 2000. Carried unanimously.

Moved by Councillor Wilf Schoorlemmer that By-Law 2-2000, being a Tax Penalty By-Law, be given second reading on this 3rd day of February, 2000. Carried unanimously.

Moved by Councillor Mike Shmyr that By-Law 2-2000, being a Tax Penalty By-Law, be given all three readings at this time on this 3rd day of February, 2000. Carried unanimously.

Moved by Reeve Nick van Rootselaar that By-Law 2-2000, being a Tax Penalty By-Law, be read a third time and finally passed on this 3rd day of February, 2000. Carried unanimously.

Chief Elected Official
Nick Van Rootselaar

for: Municipal Administrator
Ken Hollinger