

**BYLAW NO. B-09/2018
OF THE CITY OF AIRDRIE
IN THE PROVINCE OF ALBERTA**

Being a bylaw for the imposition of penalties on unpaid property taxes.

WHEREAS under the authority of and subject to the provisions of the Municipal Government Act, Revised Statutes of Alberta, 2000, Chapter M-26 and amendments thereto, Council may pass a bylaw to impose penalties on any unpaid taxes as per Sections 344 and 345.

NOW THEREFORE the Municipal Council of the City of Airdrie in Council duly assembled enacts as follows that:

1 SHORT TITLE

This Bylaw may be called the “Tax Penalty Bylaw.”

2 PURPOSE

The purpose of this bylaw is to establish:

- a. the due dates for the payment of Taxes;
- b. the rates of penalty to be imposed for failure to pay Taxes by the due date;
and
- c. compassion for penalties in the event of the death of a property owner.

3 DEFINITIONS

In this bylaw:

- a. “City” means the corporation of the City of Airdrie;
- a.1 “Immediate Family” means a parent, child, spouse or sibling;
- b. “MGA” means the Municipal Government Act, Revised Statutes of Alberta, 2000, Chapter M-26 and amendments thereto;
- c. “Tax Year” means the annual period in which Taxes are imposed, commencing with January 1 and ending with December 31;
- d. “Tax Arrears” means all Taxes which remain unpaid after December 31 of the year in which they were imposed;

- e. Repealed¹
- f. "Tax" or "Taxes" includes any tax lawfully imposed pursuant to the MGA or any other statute of the Province of Alberta.

4. **DUE DATE**

Taxes shall be payable 30 days from the date of mailing the tax notice or on the date specified in the tax notice, whichever is later.

5. **PENALTIES ON UNPAID TAXES**

- a. Any current Taxes remaining unpaid after the due date are subject to penalties at the rates set out in Schedule A;
- b. Repealed²
- c. Any Tax Arrears are subject to penalties at the rates set out in Schedule A.

6. **COMPASSION**

- a. Any penalties on current year taxes due to the death of a property owner or Immediate Family member forty-five (45) days prior to the due date during the month of June will be waived if the executor provides a valid death certificate to the City within sixty (60) days of death.

7. **REPEAL**

That Bylaw No. B-07/2004, including any and all amendments, is hereby repealed in its entirety.

READ a first time this 16th day of April, 2018.
READ a second time this 16th day of April, 2018.
READ a third time this 16th day of April, 2018.

Consolidated _____

City Clerk

Executed this 16th day of April, 2018

" P. Brown"
Mayor

"S. Pollyck"

¹ Bylaw B-35/2021

² Bylaw B-35/2021

City Clerk

SCHEDULE A³
Bylaw No. B-09/2018

Tax	Date	Penalty
Current Tax	July 1	5%
	September 1	5%
	November 1	5%
Tax Arrears	January 1	9%
	April 1	9%

Tax	Date	Penalty
Current Tax	1 day after due date	5%
	60 days after due date	5%
	120 days after due date	5%
Tax Arrears	January 1	9%
	April 1	9%

³ Bylaw B-35/2021