

**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- e. Repealed<sup>1</sup>
- 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- b. Repealed<sup>2</sup>
- 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That Bylaw No. B-07/2004, including any and all amendments, is hereby repealed in its entirety.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

<sup>1</sup> Bylaw B-35/2021  
<sup>2</sup> Bylaw B-35/2021

Executed this 16th day of April, 2018

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 " P. Brown"  
 Mayor

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 "S. Pollyck"

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 City Clerk

**SCHEDULE A<sup>3</sup>**  
**Bylaw No. B-09/2018**

<b>Tax</b>	<b>Date</b>	<b>Penalty</b>
Current Tax	July 1	5%
	September 1	5%
	November 1	5%
Tax Arrears	January 1	9%
	April 1	9%

<b>Tax</b>	<b>Date</b>	<b>Penalty</b>
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%

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<sup>3</sup> Bylaw B-35/2021