



**BYLAW NO. 2021-19
OF THE
VILLAGE OF MYRNAM**

**A BYLAW OF THE VILLAGE OF MYRNAM, IN THE PROVINCE OF ALBERTA, TO
PROVIDE FOR THE IMPOSITION OF PENALTIES FOR THE NON-PAYMENT OF TAXES**

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 a tax is imposed if the tax remains unpaid after the date shown on the tax notice;

AND WHEREAS, Section 345 of the said Municipal Government Act provides that a Council may by Bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31, of the year in which it is imposed;

NOW THEREFORE, the Council of the Village of Myrnam duly assembled, enacts as follows:

1. SHORT TITLE

1.1 This Bylaw may be called the “Tax Penalty and Tax Incentive Bylaw”.

2. DEFINITIONS

2.1 “C.A.O.” means the Chief Administrative Officer, or their designate, for the Village of Myrnam;

2.2 “Council” means the municipal Council for the Village of Myrnam;

2.3 “Current Taxes” means taxes imposed in the Current Year;

2.4 “Current Year” means the fiscal year in which the Current Taxes will become due;

2.5 “Penalties” means penalties on unpaid taxes pursuant to the tax penalty bylaw;

2.6 “Taxes” means all taxes imposed by the Village pursuant to the Municipal Government Act or any other statute of the Province of Alberta, including property taxes, local improvement taxes, maintenance taxes, business revitalization zone taxes, the amounts which in the event of non-payment are deemed at law to be taxes or recoverable as or in the same manner as taxes and any penalties on such taxes or amounts;

2.7 “Taxpayer” means a person liable to pay taxes;

2.8 “Village” means the Village of Myrnam;

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3. TAX PENALTY

- 3.1 When any Taxes levied for the Current Year remain unpaid as of July 31st, such Taxes are subject to a penalty thereon in the amount of twelve percent (12%) to be imposed on the 1st day of August of the Current Year.
- 3.2 Taxes remaining unpaid on the tax roll as of December 31st shall be subject to a penalty of ten percent (10%) imposed on them as of January 1st of the succeeding year and each year thereafter so long as the taxes remain unpaid.
- 3.3 Section 346 of the said Municipal Government Act provides that a penalty imposed under Section 344 or 345 is part of the tax in respect of which it is imposed.

4. General

- 4.1 The C.A.O. of the Village of Myrnam is hereby authorized to make necessary entries on the tax rolls of the Village in accordance with this Bylaw.
- 4.2 Should any section, subsection, clause or provision of this Bylaw be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of this bylaw as a whole or any part thereof, other than the part so declared to be invalid.
- 4.3 This Bylaw shall come into full force and effect upon third and final reading.

READ a First time this _____ day of _____ 2021.

READ a Second time this _____ day of _____ 2021.

READ a Third time this _____ day of _____ 2021.

SIGNED AND PASSED this _____ day of _____ 2021.

VILLAGE OF MYRNAM

DONNA RUDOLF, MAYOR

ELSIE KIZIAK, CAO