

BYLAW NO. 95/041
OF THE MUNICIPALITY OF WOOD BUFFALO
IN THE PROVINCE OF ALBERTA

BEING A BYLAW OF THE MUNICIPALITY OF WOOD BUFFALO TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON ALL UNPAID TAXES INCLUDING REAL PROPERTY TAXES, LOCAL IMPROVEMENT TAXES, BUSINESS TAXES, SPECIAL TAXES, OIL WELL DRILLING EQUIPMENT TAXES, AND BUSINESS REVITALIZATION ZONE LEVIES.

WHEREAS Section 344 of the Municipal Government Act being Chapter M-26.1, 1994 and amendments allows Council to pass a by-law to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice. A penalty under this section is imposed at the rate set out in this bylaw. The penalty must not be imposed sooner than 30 days after the tax notice is sent out.

WHEREAS Section 345 of the said Municipal Government Act allows Council to pass a bylaw to 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. A penalty under this section is imposed at the rate set out in the bylaw. The penalty must not be imposed sooner than January 1 of the year following the year in which the tax was imposed or any later date specified in the bylaw.

NOW THEREFORE, the Council of the Municipality of Wood Buffalo, in the Province of Alberta, duly assembled, hereby enacts as follows:

1. That all tax notices shall specify therein the date of mailing which date shall be the date the notices leave the business premises of the Municipality.
2. Clauses 3 to 12 below, apply to all properties and tax payers throughout the Municipality of Wood Buffalo, except those properties and tax payers which annually pay more than one million dollars (\$1,000,000.) in taxes and have entered into an agreement with the said Municipality to pay taxes on an installment basis.
3. That all taxes shall be due and payable at the business office of the Municipality of Wood Buffalo, or at such other offices as may be deemed acceptable by the Municipality within thirty (30) days of mailing the notice and that payment may be made by cash, cheque or money order payable at par to the Municipality of Wood Buffalo.

4. That a three percent (3%) penalty shall be imposed on the thirty-first day following the mailing of the notice on all current taxes that remain unpaid on the close of the previous business day. For the 1996 taxation year only the 3% penalty will not be applicable to residential properties located within Wards 2, 3 and 4.
5. That a further seven percent (7%) penalty shall be imposed on September 1st of the current year on all current taxes, excluding previous penalties imposed, that remain unpaid on the close of the previous business day. For the 1996 taxation year only the 7% penalty will not be applicable to residential properties located within Wards 2, 3 and 4.
6. That a further three percent (3%) penalty shall be imposed on November 1st of the current year on all current taxes, excluding previous penalties imposed, that remain unpaid on the close of the previous business day.
7. That all current year penalties imposed shall be added to and form part of the current unpaid taxes except for purposes of calculating current year penalties.
8. That all taxes and accumulated penalties, remaining unpaid after December 31st of the year for which they were levied shall be subject to a further nine percent (9%) penalty imposed on January 1st of the following year.
9. That a further two percent (2%) penalty shall be imposed on the thirty-first (31st) day following the mailing of the then current year real property tax notices or July 1st, whichever is later, on all arrears taxes and accumulated penalties remaining unpaid on the close of the previous business day.
10. That a further two percent (2%) penalty shall be imposed on September 1st on all arrears taxes and accumulated penalties remaining unpaid on the close of the previous business day.
11. That a further two percent (2%) penalty shall be imposed on November 1st on all arrears taxes and accumulated penalties remaining unpaid on the close of the previous business day.
12. That all arrears penalties imposed shall be added to and form part of the unpaid taxes and shall be included for the purpose of calculated arrears penalties.
13. That nothing in this bylaw shall be construed to extend the time for payment of the taxes; nor in any way, to impose the right of distress or any other legal remedy available to the Municipality of Wood Buffalo for the collection of taxes or penalties imposed.
14. This bylaw shall come into force as of and on the date of the third and final reading.

15. That bylaw No. 93/32 of the City of Fort McMurray and Ministerial Order #680/88 of the Province of Alberta (I.D. 143) shall be repealed as of the date which this bylaw comes into force.

This Bylaw shall take effect on the day of the final passing thereof.

Read a first time in Council this 28th day of November, 1995.

Read a second time in Council this 28th day of November, 1995.

Read a third time in Council this 12th day of December, 1995.