

BYLAW NO. 23/014

A BYLAW OF THE REGIONAL MUNICIPALITY OF WOOD BUFFALO TO DEFER TAX PAYMENTS AND PROVIDE RELIEF FROM PENALTIES FOR UNPAID 2023 PROPERTY TAXES

WHEREAS Bylaw 95/041 of the Regional Municipality of Wood Buffalo provides for penalties on unpaid property taxes, pursuant to the authority vested in the Municipality under section 344 of the *Municipal Government Act*;

AND WHEREAS the wildfire disaster has resulted in hardship for all residents of the Fort Chipewyan and financial difficulties for many whose lives and income streams have been disrupted.

AND WHEREAS the Council considers it just and equitable in the circumstances to cancel tax penalty provisions of Bylaw 95/041 for property taxes levied in 2023 so that the tax penalties on July 1, 2023 of all properties located at Fort Chipewyan except for Designated Industrial Properties, will be cancelled and allowed to defer the payment of those taxes to December 31, 2023 and avoid late payment penalties, until January 1, 2024;

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

1. Penalties under Bylaw 95/041 in respect of taxes levied under the 2023 Tax Rate Bylaw, will be cancelled until January 1, 2024 for all property classes in Fort Chipewyan except for Designated Industrial properties.
2. 2023 property tax payments for Rural Residential and Farm Properties located at Fort Chipewyan, be deferred from June 30 to December 31, 2023.
3. 2023 property tax payments for Rural Non-Residential properties located at Fort Chipewyan, be deferred from June 30 to December 31, 2023, except for Designated Industrial Properties.
4. 2023 property tax payments for Rural Small Business properties located at Fort Chipewyan, be deferred from June 30 to December 31, 2023.
5. This bylaw comes into force when it is passed.

READ a first time this 13th day of June, 2023.

READ a second time this 13th day of June, 2023.

READ a third and final time this 13th day of June, 2023.

SIGNED and PASSED this 13th day of June, 2023.