

BYLAW 2020-07

A BYLAW OF THE COUNTY OF ST. PAUL NO. 19, IN THE PROVINCE OF ALBERTA, TO DEFER PENALTIES FOR UNPAID 2020 PROPERTY TAXES

Whereas, Bylaw 1624 of the County of St. Paul No. 19 provides for penalties on unpaid property taxes pursuant to sections 344 and 345 of the *Municipal Government Act*,

Whereas, the COVID-19 pandemic is anticipated to have a financial impact on taxpayers;

Whereas, in light of these exceptional circumstances, Council of the County of St. Paul wishes to defer the imposition of penalties on unpaid property taxes in 2020 so that all property tax payers of the County of St. Paul No. 19 will be relieved of the need to make payment of those taxes in order to avoid late payment penalties, until September 30, 2020;

Now Therefore, Council of the County of St. Paul No. 19, in the Province of Alberta, duly assembled, enacts as follows:

1. Notwithstanding clause 1 of Bylaw No. 1624, penalties for current taxes imposed in the 2020 tax year shall be as follows:
 - a) THAT a penalty of three (3%) percent shall be applied to all current taxes remaining unpaid after the 30th day of September for the 2020 tax year.
 - b) THAT a penalty of ten (10%) percent shall be applied to all current taxes remaining unpaid after the 30th day of November for the 2020 tax year.
2. Notwithstanding the provisions of clause 1, should the dates stated therein (October 1 and December 1) fall on a non-working day, then the penalties shall be imposed at the end of the first working day after those dates.
3. This Bylaw only applies to penalties on current taxes levied in the 2020 tax year. Bylaw No. 1624 remains in force for all future tax years and penalties will continue to accrue on taxes which became due and payable and remain unpaid after the 31st day of January in any year, in accordance with the provisions of Bylaw No. 1624.
4. This Bylaw shall come into force and effect on the date of the final reading.

Read a first time in Council this 28th day of April 2020.

Read a second time in Council this 28th day of April 2020.

Read a third time and duly passed in Council this 28th day of April 2020.

(Original signed by Reeve S. Upham)

(Original signed by CAO S. Kitz)

Reeve

Chief Administrative Officer