



**PROPERTY TAX PENALTY  
BYLAW NO. 2023-02**

**BEING A BYLAW OF THE VILLAGE OF EMPRESS, IN THE PROVINCE OF ALBERTA TO SPECIFY A TIME FOR THE PAYMENT OF CURRENT TAXES AND TO PROVIDE FOR THE IMPOSITION OF PENALTIES FOR NON-PAYMENT OF CURRENT TAXES AND TAX ARREARS 2023.**

**WHEREAS Section 344** of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta, 2000, and amendments thereto, authorizes a Council, by Bylaw 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:

**AND WHEREAS Section 345 of the** Municipal Government Act, further provides that in the event of any taxes remaining unpaid after December 31st, of the year for which they are levied, the Council may, by bylaw, provide for the imposition of penalties in the next following year and in each following year thereafter so long as the taxes remain unpaid:

**NOW THEREFORE**, the Council of the Village of Empress in the Province of Alberta, duly assembled enacts as follows:

- 1.) This bylaw may be cited as the Property Tax Penalties Bylaw.
- 2) Definitions:

**Current Taxes** means all taxes which are imposed or levied in the current year in which they are imposed.

**Tax Arrears** means taxes that remain unpaid after December 31st of the year in which they are imposed.

- 3) Current taxes levied in any year shall be due and payable in full on or before the latter of June 30th or the last day of the month following the date the tax notice is sent in the year in which the taxes are imposed.
- 4) In the event of any current tax not being paid on or before the date noted in Clause 3 in any year, there shall be added to the unpaid taxes, by way of penalty, on the 1st day following the payment deadline noted in Clause 3 an amount equal to ten percent (10%) of all such unpaid taxes.
- 5) In the event of any current or tax arrears not paid on or before the 31st day of December in any year, there shall be added to the unpaid taxes, by way of

further penalty, on the 1st day of January, an amount equal to ten percent (10%) of such unpaid taxes.

- 6) Any penalty added to current taxes or tax arrears shall be added to and form part of the unpaid taxes. Contractor Costs incurred to recover tax arrears will be added to a roll (excluding GST) until paid in full.
- 7) This bylaw and any subsequent amendments to this bylaw shall remain in force from year to year until repealed.
- 8) Nothing in this bylaw shall be construed to extend the time for payment of taxes, nor in any way impair or restrict any remedy available to the Village of Empress for the collection of taxes.
- 9) This bylaw shall be in effect upon final passing of this Bylaw and the terms and conditions contained herein supersede all tax penalty rates formerly in effect.
- 10) Bylaw No. 2022-05 is hereby repealed.

READ a First time this 19<sup>th</sup> day of April 2023.

READ a Second time this 19<sup>th</sup> day of April 2023.

GIVEN unanimous consent to proceed to 3<sup>rd</sup> reading this 19<sup>th</sup> day of April 2023.

READ a Third and FINAL time this 19<sup>th</sup> day of April 2023.

Signed this 19<sup>th</sup> day of April 2023.

The Village of Empress  
The Province of Alberta, Canada



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Chief Elected Official



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Chief Administrative Officer