

**TOWN OF MORINVILLE
PROVINCE OF ALBERTA
BYLAW 12/2020
SPECIAL PROVISION UNPAID PROPERTY TAX PENALTY BYLAW**

A SPECIAL PROVISIONS BYLAW OF THE TOWN OF MORINVILLE IN THE PROVINCE OF ALBERTA TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON UNPAID TAXES.

BEING a Bylaw of the Town of Morinville for the purpose of requiring taxes to be payable on a certain day or days and a penalty to be imposed at the rates set out in the bylaw with special provisions due to the COVID-19 pandemic for the 2020 tax year.

WHEREAS, under the provisions of Section 344 and 345 of the Municipal Government Act, and amendments thereto, a Council under Bylaw may impose a penalty on unpaid taxes on a certain date.

NOW THEREFORE, the Council of the Town of Morinville in regular meeting duly assembled enacts as follows:

1. In the event of any current taxes remaining unpaid after the 31st of August in 2020 the same year in which the taxes are levied, there shall be added thereto, by way of a penalty an amount of seven and a half (7.5%) percent on the first day of September.
2. If after the last day of December in any year, any taxes which became due and payable in any preceding year remain unpaid, there shall be added thereto by way of penalty an amount of nine (9%) percent on the first day January of the subsequent and each succeeding year so long as the taxes remain unpaid and any penalty imposed hereunder shall be added to and form a part of the unpaid taxes.

SEVERABILITY

3. If any section or parts of this bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such Section or parts shall be deemed to be severable and all other Section or parts of this bylaw shall be deemed to be separate and independent there from and to be enacted as such.

COMING INTO FORCE AND REPEAL


This bylaw comes into full force and effect on the date of third and final reading.


Bylaw 7/2017 is hereby rescinded.

READ a first time this 14th day of April, 2020.

READ a second time this 28th day of April, 2020.

READ a third time this this 28th day of April, 2020.


Barry Turner
Mayor


Stephane Labonne
Chief Administrative Officer