

**TOWN OF MORINVILLE
PROVINCE OF ALBERTA
UNPAID PROPERTY TAX PENALTY BYLAW
BYLAW 4/2025
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A BYLAW OF THE TOWN OF MORINVILLE, IN THE PROVINCE OF ALBERTA FOR THE IMPOSITION OF PENALTIES ON UNPAID PROPERTY TAXES

WHEREAS, pursuant to s. 344 of the *Municipal Government Act*, R.S.A. 2000, c.M-26, Council has the authority to impose a penalty for non-payment of taxes if the tax remains unpaid after the date shown on the tax notice.

AND WHEREAS, pursuant to s. 345 of the *Municipal Government Act*, Council has the authority to impose a penalty on taxes remaining unpaid after December 31 for the year in which they were imposed;

NOW THEREFORE, the Municipal Council of Morinville, Alberta duly assembled hereby enacts as follows:

1.0 BYLAW TITLE

1.1 This Bylaw shall be cited as the “Unpaid Property Tax Penalty Bylaw.”

2.0 DEFINITIONS

2.1 “Act” means the *Municipal Government Act*, R.S.A. 2000, c.M-26, any regulations thereunder, and any amendments or successor legislation thereto;

2.2 “Council” means Council of Morinville.

2.3 “Current Taxes” means property taxes, including supplementary taxes, for the year in which they are levied.

2.4 “Property Taxes” means all property taxes, local improvement taxes, and all other taxes, charges and fees or amounts imposed against a property by the Municipality pursuant to the *Act*.

2.5 “Supplementary Assessment” means an assessment issued in accordance with the Supplementary Assessment Bylaw and subject to taxation as set out in the Tax Rate Bylaw.

2.6 “Outstanding taxes” means the total amount of property taxes, including supplementary property taxes, owing to the Municipality.

3.0 CURRENT YEAR PROPERTY TAXES

3.1 If the current year property taxes remain unpaid thirty (30) days after the day the tax notice is sent out, there shall be added, by way of a penalty, an amount of six percent (6%).

3.2 If the current year property taxes remain unpaid ninety (90) days after the day the tax notice is sent out, there shall be added, by way of a penalty, an amount of six percent (6%).

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4.0 PROPERTY TAX ARREARS

4.1 Any property taxes remaining unpaid after December 31 of the current year shall be considered property tax arrears. Property taxes in arrears are subject to a penalty of fourteen percent (14%) of the total outstanding tax amount remaining unpaid on January 1 of the succeeding year.

5.0 SUPPLEMENTARY PROPERTY TAX

5.1 Notwithstanding Sections 3 and 4, current taxes levied as a result of a Supplementary Assessment may be paid without penalty up to and including thirty (30) days after the mailing of a supplementary property tax notice.

5.2 Should any supplementary property tax remain unpaid thirty (30) days after the day the supplementary property tax notice is sent out, there shall be added, by way of a penalty, an amount of five percent (5%).

6.0 PAYMENT DATE

6.1 If the deadline for payment of any property tax should fall on a weekend or statutory holiday, the last day for payment prior to the imposition of penalties shall be the first subsequent working day after the deadline for payment.

7.0 SEVERABILITY

7.1 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 Sections or parts shall be deemed to be severable, and all other Sections or parts of this Bylaw shall be deemed to be separate and independent therefrom and to be enacted as such.

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COMING INTO FORCE

That Bylaw 1/2021 is hereby repealed.

This Bylaw shall come into full force and effect when it receives third reading and is duly signed.

READ a first time this 25th day of March, 2025.

READ a second time this 8th day of April, 2025.

READ a third and finally passed 8th day of April, 2025.

ORIGINAL SIGNED

Simon Boersma
Mayor

ORIGINAL SIGNED

Michelle Hay
Interim Chief Administrative Officer