

**BYLAW #508-16
VILLAGE OF HUSSAR**

A BYLAW OF THE VILLAGE OF HUSSAR IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE IMPOSITION OF PENALTIES FOR NON-PAYMENT AND LATE PAYMENT OF TAXES

WHEREAS, the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26, and amendments thereto, authorizes Council to pass bylaws for the purpose of establishing the position of Chief Administrative Officer;

AND, the Council of the Village of Hussar deem it necessary to adopt a penalty rate to be imposed on unpaid taxes appearing on the Tax Roll of the Village of Hussar

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

PART I: BYLAW TITLE

1.1 This bylaw shall be known as the "Tax Penalty Bylaw."

PART II: DEFINITIONS

2.1 "*Current Tax*" means property taxes levied within the current calendar year.

2.2 "*Tax*" and "*Taxes*" includes all property taxes, local improvement taxes, and all other taxes, charges, fees or amounts lawfully imposed against a property by the Village of Hussar pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta.

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

2.4 "*Taxpayer*" is the person liable to pay taxes as defined in the *Municipal Government Act*.

PART III: PENALTIES ON UNPAID TAXES

3.1 Current taxes must be paid on or before the 30th day of June in the year in which they are levied.

3.2 Current taxes not paid by the 30th day of June in any year will have a penalty of twelve percent (12%) imposed on them on the 1st day of July in that year.

- 3.3 After the 31st day of December any unpaid taxes shall be deemed to be in Tax Arrears and a penalty of twelve percent (12%) will be imposed on January 1st of the succeeding year.
- 3.4 The above penalties when applied to arrears of taxes shall be added to and form part of the unpaid taxes.
- 3.5 If any date specified in this section as penalty falls on other than a normal day of business for the Village of Hussar, then the penalty date shall be deemed to be the next business day.

PART IV: GENERAL

- 4.1 That By-law #369-82 be repealed in its entirety.
- 4.2 This Bylaw shall come into force and effect upon third and final reading.

READ a first time this 29 day of June, 2016.

READ second time this 29 day of June, 2016.

READ a third time this 29 day of June, 2016.

Signed this 25 day of July, 2016.

Mayor

Chief Administrative Officer