

BYLAW NO. 414-20

BEING A BYLAW OF THE TOWN OF COALHURST, IN THE PROVINCE OF ALBERTA, TO AMEND BYLAW NO. 236-97, PROVIDING FOR THE PAYMENT OF AN ALLOWANCE ON THE PREPAYMENT OF TAXES AND FOR PENALTIES TO BE CHARGED ON THE NON-PAYMENT OF TAXES.

PURSUANT to the provisions of the Municipal Government Act, R.S.A. 2000, Chapter M-26 and amendments thereto;

WHEREAS it is considered advisable by the Council of the Town of Coalhurst to defer Property Tax Payments and penalties in the wake of the COVID-19 pandemic;

NOW THEREFORE the Council of the Town of Coalhurst, in the Province of Alberta, duly assembled, Hereby Enacts as follows:

This Bylaw shall be known as the *COVID-19 Tax Penalty Amendment Bylaw*.

1. Bylaw No. 236-97 is hereby amended by replacing the wording in Section 3 to be: “If any tax assessed and duly levied or any part of such tax remains unpaid after the **30th day of September**, there shall be added thereto a penalty of twelve percent (12%) on **October 1st** of that same year but the penalty shall only be levied against the current amount owing.”
2. Bylaw No. 236-97 is hereby amended by replacing the wording in Section 5 to be: “In the event any tax or portion of a tax remains unpaid after the 31st day of December in any year in which the same is levied, there shall be added thereto by way of penalty on the first day of the next succeeding month and on the first day of each succeeding month thereafter, **except for the months of April, May and June**, so long as the taxes remain unpaid, an amount of one and one half percent (1.5%) of the total unpaid arrears, and the said penalty shall not exceed eighteen percent (18%) in any year.”
3. This Bylaw amends Bylaw No. 236-97.
4. This Bylaw comes into force upon the date of the passing of the third and final reading thereof, and after it is signed and sealed.
5. This Bylaw expires at the end of the year, December 31, 2020.

READ A FIRST TIME THIS 21ST DAY OF APRIL, A.D. 2020

READ A SECOND TIME THIS 21ST DAY OF APRIL, A.D. 2020

READ A THIRD TIME AND FINALLY PASSED THIS 21ST DAY OF APRIL, A.D. 2020

MAYOR

CHIEF ADMINISTRATIVE OFFICER