

THE TOWN OF VAUXHALL

BYLAW No. 1017-26

PENALTY RATES BYLAW

**A BYLAW TO AUTHORIZE THE RATES OF PENALTY ON TAXATION TO BE
LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF VAUXHALL**

WHEREAS, pursuant to the *Municipal Government Act* Revised Statutes of Alberta 2000, c M- 26 to allow Council to impose penalties for unpaid taxes in the current year and in other years;

AND WHEREAS, Council deems it advisable to repeal the existing Bylaw and establish the penalty rate on all current and arrears taxes;

AND WHEREAS Council adopt Schedule "A"

NOW THEREFORE the Council of the Town of Vauxhall, in the Province of Alberta, duly assembled, enacts as follows:

1. In this Bylaw:

- a) "Taxes" mean all municipal taxes and all amounts deemed to be municipal taxes.

2. Current

- a. That a penalty of six percent (6%) shall be added on all current taxes remaining unpaid, 30 days after the date of mailing. No penalty shall be imposed before July 1st.
- b. That a further penalty of six percent (6%) shall be added on all current taxes remaining unpaid, on the first day of September.

3. All Arrears Taxes

- a. That a penalty of twelve percent (12%) shall be added on all arrears taxes remaining unpaid after December 31st.

4. Repeal

This Bylaw repeals Bylaw 974-21

5. Enactment

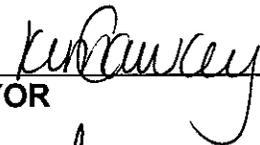
This Bylaw shall come into force and effect when it receives third reading and is duly signed.

Read a first time in Council this 16 day of March, 2026

Read a second time in Council this 16 day of March, 2026

Presented for third reading in Council and carried unanimously this 16 day of March, 2026

Read a third time in Council and finally passed this 16 day of March, 2026



MAYOR



CHIEF ADMINISTRATIVE OFFICER

Schedule "A"

Payments are accepted in different forms; this policy defines when a tax payment shall be deemed received.

Scope/Application

1. Payments for property taxes made at the Administrative Office during regular office hours will be considered received on the same day they are paid.
2. Any payment for property taxes deposited in the mail slot at the Administration Office and cleared on a business day will be considered being received on the previous business day.
3. Any property tax payment made by post-dated cheque will be considered received on the date written on the cheque, provided the date is on or before the due date.
4. Any payment for property tax forwarded by mail shall be deemed to have been received on the same date as the postmark stamped on the envelope in which the said payment was mailed.
5. Any payment for property tax forwarded by on-line banking shall be deemed to be to have been received by the effective date indicated on the financial institution's payment report.
6. A bylaw has been adopted to establish a Monthly Tax Installment Payment Plan. Any taxpayer who enrolls in this plan must comply with the guidelines set out in the bylaw.