

## BYLAW 16-21

### A BYLAW OF THE TOWN OF OKOTOKS IN THE PROVINCE OF ALBERTA TO AMEND TAX PENALTY BYLAW 10-20 TO ADJUST PENALTIES ON UNPAID TAXES

**WHEREAS** pursuant to sections 344 and 345 of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26 (*MGA*) and amendments thereto, the Council of the Town of Okotoks passed Bylaw 10-20, the Tax Penalty Bylaw, for the purpose of imposing penalties on unpaid taxes;

**WHEREAS** the Council of the Town of Okotoks deems it desirable to amend Bylaw 10-20 for the 2021 year to provide financial relief to Town property taxpayers due to the COVID-19 pandemic;

**NOW THEREFORE** the Council of the Town of Okotoks enacts as follows:

1. That under section 3 of Bylaw 10-20 the following subsection be added:

- 3.8 Despite sections 3.1, 3.2, 3.3 and 3.4, unpaid current taxes due June 30, 2021 shall be imposed by way of penalty an amount equal to: 2% as of July 01, 2021; 2.25% as of August 01, 2021; 2.5% as of September 01, 2021; and 0.75% as of October 01, 2021, November 01, 2021 and December 01, 2021, respectively.
- 3.9 Despite section 3.5, in the event of any unpaid taxes from previous years' levies, there shall be imposed by way of penalty an amount equal to 0.75% on each of the first days of July through December 2021, on the balance unpaid at the end of the previous month.

This Bylaw shall come into full force and effect upon third and final reading.

READ A FIRST TIME this       day of       , 2021

READ A SECOND TIME this       day of       , 2021

READ A THIRD TIME AND PASSED this       day of       , 2021

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Mayor

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Chief Administrative Officer