

**CITY OF COLD LAKE  
BYLAW 825-FN-23**

A BYLAW OF THE CITY OF COLD LAKE, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON UNPAID TAXES

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**PURSUANT** to section 344 of the *Municipal Government Act*, RSA 2000, Chapter M-26 council may by bylaw impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice; and pursuant to section 345 of the *Municipal Government Act*, RSA 2000, Chapter M-26 council may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed;

**WHEREAS** Council deems it necessary to impose penalties for non-payment of taxes in the current year and other years;

**NOW THEREFORE** the Council of the City of Cold Lake in the Province of Alberta, in Council duly assembled hereby enacts as follows:

**SECTION 1 – TITLE**

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

**SECTION 2 – PENALTY FOR NON-PAYMENT OF TAXES IN CURRENT YEAR**

2.1 That a penalty shall be applied to current unpaid taxes as follows:

2.1.1 2% penalty on July 1 of each year or 30 days from the date of mailing of the tax notice, whichever is later;

2.1.2 Further 2% penalty on August 1 of each year;

2.1.3 Further 2% penalty on September 1 of each year;

2.1.4 Further 2% penalty on October 1 of each year;

2.1.5 Further 2% penalty on November 1 of each year; and

2.1.6 Further 2% penalty on December 1 of each year.

2.2 The penalty applied as per section 2.1 will not be compounded during the current year.

**SECTION 3 – PENALTY FOR NON-PAYMENT OF TAXES IN OTHER YEARS**

3.1 That a penalty shall be applied on those taxes that remain outstanding as of December 31 of the previous year as follows:

3.1.1 3% penalty on January 1 of each year; and

3.1.2 Further 12% penalty on February 1 of each year.

3.2 The penalty applied as per section 3.1 will include accumulated penalties.

**SECTION 4 – SUPPLEMENTARY TAX PENALTY**

4.1 That a penalty of 12% shall be applied to any outstanding supplementary taxes on March 1 of the current year.

**SECTION 5 – BYLAW REPEAL**

5.1 Bylaw No. 014-AN-97, being the Tax Penalty Bylaw, is hereby repealed.

**SECTION 6 – ENACTMENT**

6.1 This Bylaw shall come into full force and effect upon the date of its final reading.

**FIRST READING** passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta, this 12<sup>th</sup> day of December, 2023, A.D. on motion by Councillor Lefebvre.

**CARRIED  
UNANIMOUSLY**

**SECOND READING** passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta, this 12<sup>th</sup> day of December, 2023, A.D. on motion by Councillor Bailey.

**CARRIED  
UNANIMOUSLY**

**CITY OF COLD LAKE  
BYLAW 825-FN-23**

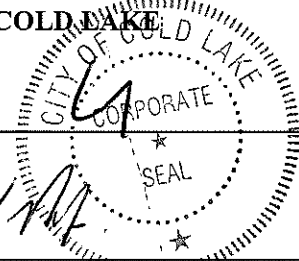
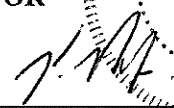
**CONSENT FOR THIRD AND FINAL READING** granted on motion by Councillor Mattice.

**CARRIED  
UNANIMOUSLY**

**THIRD READING** passed in open Council duly assembled in the City of Cold Lake, in the Province of Alberta, this 12<sup>th</sup> day of December, 2023, A.D. on motion by Councilor Vining.

**CARRIED  
UNANIMOUSLY**

Executed this 13<sup>th</sup> day of December, 2023.

**CITY OF COLD LAKE**  
  
**MAYOR**  
  
**CHIEF ADMINISTRATIVE OFFICER**