

**VILLAGE OF CREMONA**  
**Province of Alberta**  
**Bylaw No. 470-16**

**A BYLAW OF VILLAGE OF CREMONA IN THE PROVINCE OF ALBERTA TO PROVIDE FOR PENALTIES FOR UNPAID TAXES AND THE PAYMENT OF TAXES BY INSTALLMENTS.**

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**PENALTIES**

- 1.1 Section 344 of the Municipal Government Act, Chapter M-26 and amendments thereto authorizes Council, by way of a bylaw, to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the Tax Notice.
- 1.2 Section 345 of the Municipal Government Act, Chapter M-26 and amendments thereto authorizes Council, by way of a bylaw to 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.
- 1.3 That a further penalty of ten percent (10%) shall be added and payable on all taxes remaining unpaid after the 30<sup>th</sup> day of June each year, and shall form part of the unpaid taxes.
- 1.4 Subsequent penalties to those penalties imposed in Clause 1.3 shall be imposed in each subsequent year as follows:
  - a) 8% on current taxes after June 30; and
  - b) 12% on outstanding balance as of December 31.
- 1.5 Any penalty imposed under Clause 1.3 or Clause 1.4 of this Bylaw shall be added to and form part of the unpaid taxes.

**TAX INSTALLMENT PAYMENT PLAN**

- 2.1 Subject to Section 340 of the Municipal Government Act, Chapter M-26 and amendments thereto a Council may by bylaw permit taxes to be paid by installments, at the option of the taxpayer.
- 2.2 All property taxpayers of Village of Cremona who do not owe tax arrears to the Village for a period of not more than two (2) years may apply to enter into a Tax Installment Payment Plan to provide for the payment of taxes, in monthly installments, from January to December, in any year, subject to the following conditions:
  - a) The taxpayer shall give notification to the Village, in accordance with the policy prescribed by the Village, that they wish to enter into a Tax Installment Payment Plan to pay their taxes (including arrears from up to two (2) preceding years), on a monthly basis, by automatic debit. A taxpayer who enters into a Tax Installment Payment Plan after January of any year shall pay any amounts owing, as calculated in paragraphs (b) and (c) below for the elapsed months of the current year, as if they had participated in the monthly payment plan from January 1 of the current year. Any penalties calculated in the current year prior to entering into the Tax Installment Payment Plan will not be waived.

- b) For the first six months of the current year the taxpayer shall pay a monthly payment equivalent to one twelfth of the estimated tax plus one twelfth of any arrears and/or penalties. All payments are due on or before the last day of each month.
- c) For the last six months of the current year the taxpayer shall make monthly payments equivalent to one sixth of the balance of the actual taxes for the current year plus any arrears and/or penalties, after the deduction of payments for the first six months. All payments are due on or before the last day of each month
- d) Provided that the conditions enumerated in paragraphs (a), (b) and (c), hereof are met, the penalties referred to in Clause 1.3 and 1.4 of this Bylaw, shall not be imposed on the current year's taxes nor on tax arrears included in the Tax Installment Payment Plan.
- e) If there is a default in the payment of any installment by the day named for the said payment, a penalty of 1 1/2 percent shall be imposed on the first day of each calendar month following the date of the default and in which the default continues and shall form part of the taxes payable pursuant to the Tax Installment Payment Plan. If a monthly payment is in default for two consecutive months, the provisions of paragraphs (a) through (d) herein shall no longer apply and there shall be penalties imposed in the amount or amounts, if any, prescribed in Clause 1.3 and 1.4 of this Bylaw. In addition, the Village may, in its discretion, cancel the Tax Installment Payment Plan and any taxes and tax arrears then outstanding shall immediately become due and payable.

**GENERAL**

3.1 If any of the dates referred to in this Bylaw fall on a weekend or holiday (as prescribed by Village policy), the action specified shall be taken on the next day.

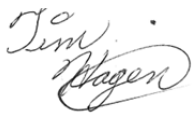
3.2 That Bylaw 447-13 is hereby rescinded.

3.3 This bylaw shall come into effect on January 1, 2017.

Read a first time this 15<sup>th</sup> day of November 2016.

Read a second time this 15<sup>th</sup> day of November 2016.

Read a third time this 15<sup>th</sup> day of November 2016.



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Mayor



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Chief Administrative Officer

November 17, 2016

Date of Signing