

BYLAW NO. 521-26

BEING A BYLAW TO PROVIDE FOR PENALTIES

WITHIN THE VILLAGE OF CREMONA, IN THE PROVINCE OF ALBERTA

(hereinafter referred to as 'Municipality' or Corporation)

WHEREAS: by authority of Section 344 of the Municipal Government Act, Revised Statutes of Alberta, 2000, Chapter M-26, Council may 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 WHEREAS: by authority of Section 345 of the Municipal Government Act, Revised Statute of Alberta, 2000, Chapter M-26, a Council may impose penalties in any year following the year in which tax is imposed if the tax remains unpaid after December 31st of the year in which it is imposed.

AND WHEREAS: the penalty imposed under Section 344 shall be added to and form part of the unpaid taxes, as long as no penalty is imposed sooner than 30 days after the tax notice is sent out;

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Village of Cremona duly assembled enacts as follows:

1. BYLAW TITLE

That the Bylaw shall be known as the "**Tax Penalty Bylaw**".

2. SEVERABILITY

In the event that sections or parts of this bylaw are found by a Court of competent jurisdiction to be invalid or ultra vires, such sections or parts thereof shall be deemed to be severable, with all other sections or parts of this bylaw remaining in full force and effect.

3. APPLICATIONS

- i. All current taxes levied in each year are required to be paid on or before June 30TH in that year.
- ii. A penalty of eight percent (8%) shall be added to all outstanding levies not paid on or before June 30th in 2026 year.

- iii. A penalty of twelve percent (12%) shall be added to all taxes remaining unpaid after December 31st in any year.
- iv. Said penalties shall be added to and form part of the unpaid taxes.
- v. Any penalty imposed is part of the tax in respect of which it is imposed.
- vi. This Bylaw shall remain in effect for all taxes levied in the year 2026, and for all arrears of taxes remaining unpaid after June 30th, 2026.
- vii. This Bylaw will be rescinded every year prior to June 30th.

READ A FIRST TIME THIS 29th DAY OF APRIL A.D., 2026.

READ A SECOND TIME THIS 29th DAY OF APRIL A.D., 2026.

GIVEN UNANIMOUS CONSENT TO GO TO THIRD READING ON THIS 29th DAY OF APRIL A.D., 2026.

READ A THIRD AND FINAL TIME THIS 29th DAY OF APRIL A.D., 2026.



Mayor, Craig Lamb



CAO, Karen O'Connor