

---

**A BYLAW TO AMEND BYLAW 2012-03 TO EXTEND THE DEADLINE FOR PAYMENT OF THE NON-RESIDENTIAL PORTION OF THE ALBERTA SCHOOL FOUNDATION FUND TAXES IN THE 2020 TAX YEAR TO PROVIDE RELIEF TO TAXPAYERS IN LIGHT OF THE COVID-19 PANDEMIC.**

- WHEREAS** the Municipal Government Act, c.M-26, RSA 2000, authorizes Council to impose penalties in the year in which a property tax is imposed if the tax remains unpaid after the due date shown on the tax notice;
- AND WHEREAS** the penalty must not be imposed sooner than 30 days after the mailing of the tax notice or on the date specified in the tax notice whichever is later;
- AND WHEREAS** the Municipal Government Act authorizes Council to impose penalties in any year following the year in which a property tax is imposed if the tax remains unpaid after December 31 of the year in which it was imposed;
- AND WHEREAS** Council has passed Bylaw 2012-03, Penalties on Unpaid Property Taxes Bylaw;
- AND WHEREAS** in order to alleviate the financial impact on residents financially impacted by the COVID-19 pandemic, on March 23, 2020, Alberta Premier Jason Kenny announced the Education property tax deferral Program, Council deems it appropriate to amend Bylaw 2012-03.
- NOW THEREFORE,** the Council of Birch Hills County, in the Province of Alberta, duly assembled, enacts as follows:
1. This Bylaw may be cited as the “2020 Tax Penalty Bylaw Amendment for COVID-19”.
  2. Notwithstanding the provisions of Bylaw 2012-03, for the 2020 Tax Year only:
    - i. Any non-residential portion of the Alberta School Foundation Fund that remain unpaid on or before October 1, 2020, shall have late payment penalties imposed on the following dates;
    - ii. On October 1, 2020 at 6% on unpaid current taxes; and
    - iii. On November 15, 2020 at 4% on unpaid current taxes.
  3. For the purpose of calculating any penalty to be added to unpaid taxes, there shall be excluded from the principal sum any amount already added as a penalty in the same particular year.



- 
4. Any penalty added to current taxes, or tax arrears shall be added to and from part of the paid taxes.
  5. Except as modified by this Bylaw for the 2020 Tax Year only, in all other respects Bylaw 2012-03 is in force.
  6. This Bylaw shall come into force and effect on the day that it is passed.

READ a first time this 23<sup>rd</sup> day of April, 2020.

READ a second time this 23<sup>rd</sup> day of April, 2020.

READ a third time this 23<sup>rd</sup> day of April, 2020.

Signed this 23<sup>rd</sup> day of April, 2020.

*Original to be Signed by* \_\_\_\_\_

Reeve  
Gerald Manzulenko

*Original to be Signed By* \_\_\_\_\_

Chief Administrative Officer  
Hermann Minderlein