

**BYLAW NO. 10/2025  
MUNICIPAL DISTRICT OF PEACE NO. 135  
IN THE PROVINCE OF ALBERTA**

**A BYLAW OF THE MUNICIPAL DISTRICT OF PEACE NO. 135 FOR THE PURPOSE OF IMPOSING PENALTIES ON UNPAID PROPERTY TAXES**

**WHEREAS**, sections 344, 345 and 346 of the *Municipal Government Act* RSA 2000, c M-26 authorizes a Council, by Bylaw, to impose penalties for the non-payment of property taxes;

**NOW THEREFORE**, the Council of the Municipal District of Peace No. 135, in the Province of Alberta, duly assembled, hereby enacts as follows:

**1. Title**

1.1 This bylaw shall be known as the "Tax Penalty Bylaw."

**2. Purpose**

2.1 To set the due date for the payment of property taxes;

2.2 To set the penalty rates to be imposed for failure to pay property taxes by the due date.

**3. Definitions**

3.1 "Tax Year" means the annual period in which Taxes are imposed, commencing with January 1 and ending with December 31;

3.2 "Tax Arrears" means all Taxes which remain unpaid after December 31 of the year in which they were imposed.

**4. Property Tax Due Date**

4.1 That current taxes levied in any year shall be due and payable on or before June 30<sup>th</sup>, providing thirty (30) days' notice has been given.

4.2 That should the 30<sup>th</sup> day of June in any year fall on a weekend, the tax due date shall be the next business day with the penalty imposed the day following.

**5. Penalties**

5.1 Outstanding balances on tax accounts shall have late payment penalties imposed on the entire balance on the dates and at the rates specified below;

<b>DATE</b>	<b>PENALTY</b>
July 1	8%
October 1	10%
December 31	12%

5.2 Any penalty so added shall be added to and shall form part of the unpaid taxes.

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6. **General**

- 6.1 Bylaw 17/2023 shall be repealed upon the passing of this Bylaw.
- 6.2 Should any provision of this Bylaw be declared invalid then such invalid provision shall be severed and the remaining Bylaw shall be maintained.
- 6.3 This Bylaw shall have force and take effect on the 31<sup>st</sup> of January 2026.

7. **Reading Dates**


First reading given on the 25<sup>th</sup> day of November, 2025.

Second reading given on the 25<sup>th</sup> day of November, 2025.

Given UNANIMOUS consent to go to third reading on this 25<sup>th</sup> day of November, 2025.

Third reading and Assent given on the 25<sup>th</sup> day of November, 2025.

  
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Robert Willing  
Chief Elected Official

  
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Brian Allen  
Chief Administrative Officer