

**TOWN OF ROCKY MOUNTAIN HOUSE  
BYLAW NO. 2022/09**

**BEING A BYLAW OF THE TOWN OF ROCKY MOUNTAIN HOUSE IN THE PROVINCE OF ALBERTA TO PROVIDE FOR THE IMPOSITION OF PENALTIES FOR NON-PAYMENT OF PROPERTY TAXES, INCLUDING ANY NON-PAYMENT OF TAX PAYMENTS REQUIRED UNDER THE CLEAN ENERGY IMPROVEMENT PROGRAM.**

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**WHEREAS** pursuant to sections 344 AND 345 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 and amendments thereto, a Council may pass bylaws respecting the imposition of penalties on unpaid taxes.

**WHEREAS** pursuant to section 390.2 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 and amendments thereto, a property is eligible for a clean energy improvement if the property is located in a municipality that has passed a clean energy improvement tax bylaw.

**WHEREAS** pursuant to 390.3 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 and amendments thereto, the municipality has passed a clean energy improvement tax bylaw, authorizing Council to impose a clean energy improvement tax in respect of each clean energy improvement made to a property to raise revenue to pay the amount required to recover the costs of those clean energy improvements.

**NOW THEREFORE** the Municipal Council of the Town of Rocky Mountain House, in the Province of Alberta, duly assembled, hereby enacts as follows;

1. The use of the words "Property Tax" covers property taxes for assessed properties, local improvement taxes and Clean Energy Improvement Program Taxes.
2. Any penalties applied will cover all Property Taxes that are outstanding on the date identified.
3. That on August 1<sup>st</sup> a penalty of four percent (4%) shall be applied on any unpaid amount of Property Taxes levied in the current year.
4. That on October 1<sup>st</sup> a penalty of six percent (6%) shall be applied on any unpaid amount of Property Taxes levied in the current year.

Current year tax penalties will not be compounded.

5. All Property Taxes levied by the Town of Rocky Mountain House remaining unpaid after the 31<sup>st</sup> of December of the year in which they were imposed shall have a penalty of ten percent (10%) applied on January 1<sup>st</sup>.
6. That any Property Tax penalties imposed by this Bylaw shall be added to and form part of the unpaid taxes.
7. **That Tax Penalty Bylaw 2019/08F is hereby rescinded.**
8. This Bylaw shall come into effect upon third and final reading thereof.

READ a first time this 5<sup>th</sup> day of July, 2022.

READ a second time this 5<sup>th</sup> day of July, 2022.

Unanimous consent for third reading this 5<sup>th</sup> day of July, 2022.

Read a third time and passed this 5<sup>th</sup> day of July, 2022.

Redacted under Sec. 17 of the  
FOIP Act.

**Debbie Baich, MAYOR**

Redacted under Sec. 17 of the  
FOIP Act.

**Dean Krause, CAO**

