

## BYLAW NO. 1118

### **BEING A BYLAW OF THE TOWN OF MAYERTHORPE TO AUTHORIZE THE MUNICIPAL COUNCIL TO AMEND BYLAW NO. 1089 BEING THE TAX INSTALMENT AND PENALTY BYLAW**

**WHEREAS**, under the provisions of Division 7 of the Municipal Government Act, Revised Statutes of Alberta 2000 Chapter M-26 and Section 63(1) of the Revised Statutes of Alberta 2000 R.S.A., a municipality may by bylaw authorize the revision of all or any of the bylaws of a municipality;

**AND WHEREAS**, the Council of the Town of Mayerthorpe, determine it necessary to amend Town of Mayerthorpe Bylaw No. 1089 due to the global pandemic.

**NOW THEREFORE**, the Council of the Town of Mayerthorpe in the Province of Alberta, duly assembled, hereby enacts as follows:

- 1) That Bylaw No. 1089, Section 3 Penalties is temporarily replaced with:
  - a. 3.1 Any Taxes levied for the current Tax year must be paid within Forty-Five (45) days from date of mailing of the current year's Tax Notice. All Taxes levied for the current Tax year that remain unpaid Forty-Five (45) days after the date of mailing of the current year's Tax Notice, are subject to a penalty of twelve (12%) percent levied on the Forty-Sixth (46<sup>th</sup>) day after the date of mailing of the current year's Tax Notice. The penalty amount will be added to and included as unpaid taxes.
- 2) The penalty for late payment on current year taxes as per Section 1 is deferred to October 1, 2020.
- 3) The deferral in section 2 applies exclusively to:
  - a. Taxation year 2020; and
  - b. Non-residential properties.
- 4) Should any provision of this bylaw be found to be invalid, then such invalid provision shall be severed, and the remaining bylaw shall be maintained.
- 5) That this Bylaw shall come into full force and effect on the date of the third reading.

Town of Mayerthorpe  
Province of Alberta  
Canada.

Read a first time this 27<sup>th</sup> day of April A.D. 2020.

Read a second time this 11<sup>th</sup> day of May, A.D. 2020.

Read a third time and duly passed this 11<sup>th</sup> day of May, A.D. 2020.



Janet Jabush



Karen St. Martin, CAO