

BYLAW NO. 1507-25
TAX PENALTY BYLAW

BEING A BYLAW OF THE TOWN OF THREE HILLS, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE IMPOSITION OF PENALTIES ON ALL TAXES REMAINING UNPAID.

WHEREAS section 344(1) of the *Municipal Government Act*, R.S.A. 2000, c. M-26 states a Council may, by bylaw, 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 section 345 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 states a Council may, by bylaw, impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed.

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

TITLE & DEFINITIONS

1. That this bylaw be referred to as the “Tax Penalty Bylaw”.
2. In this Bylaw, unless the context otherwise requires:
 - a) “**Current Taxes**” shall mean taxes levied within the current calendar year.
 - b) “**Taxes**” shall include all property taxes, business revitalization zone taxes, local improvement taxes, penalties, and unpaid costs, charges and expenses as provided in Section 553 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, or any other statute of the Province of Alberta.
 - c) “**Tax Arrears**” shall mean taxes and penalties that remain unpaid after December 31 of the year in which they are imposed.

GENERAL

3. The CAO is authorized to exercise appropriate managerial judgement to take such actions as may be necessary to achieve the purpose of this bylaw.
4. Any taxes levied for the current year, remaining unpaid after **June 30**, are subject to a 10% penalty on the first business day of July, or thirty days after the taxation notice mailing date, whichever is later.
5. Any taxes levied for the current year, and penalties applied on July 1, remaining unpaid after September 30, are subject to a 5% penalty on the first business day of October.
6. All taxes levied for the current year, and penalties applied in that year remaining unpaid after December 31, form part of the tax arrears balance and are subject to a 10% penalty on January 1 of the next calendar year.

7. Any penalties added to current taxes or tax arrears shall be added to, and form part of, the unpaid taxes.
8. If any date specified as a due date falls on a date other than a normal day of business for the Town of Three Hills, then the effective due date shall be deemed to be the next business day; thus, the penalty date shall fall on the day following the effective due date.

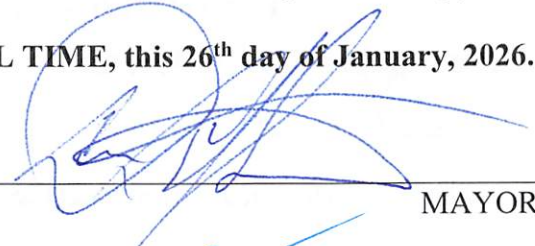
ENACTMENT

THIS BYLAW SHALL TAKE FULL FORCE AND EFFECT UPON THE DATE OF THE THIRD AND FINAL READING.

READ A FIRST TIME this 8th day of December, 2025.

READ A SECOND TIME this 26th day of January, 2026.

READ FOR A THIRD AND FINAL TIME, this 26th day of January, 2026.



MAYOR



CHIEF ADMINISTRATIVE OFFICER