

BYLAW NO. 1214/2026

The Tax Penalty Bylaw

Being a Bylaw of the Village of Delburne, in the Province of Alberta,
to authorize and impose a penalty for the non-payment of
property taxes in the current year and other years.

WHEREAS, the Municipal Council of the Village of Delburne (the "Council") deem it in the best interest of the Village of Delburne to impose certain penalties on all current taxes paid late in the year of imposition of said taxation, and on all arrears of taxes outstanding after December 31 of the year in which it is imposed;

AND WHEREAS t Council is provided authority under, and pursuant to the Municipal Government Act, R.S.A., 2000, Chapter M-26 (the "MGA"), and amendments thereto, wherein Council may pass a bylaw authorizing penalties on current taxes and arrears;

AND WHEREAS pursuant to section 418 of the MGA, the Village of Delburne may enter into an agreement with an owner of a parcel shown on its tax arrears list for the payment of tax arrears

NOW THEREFORE the Council, in the Province of Alberta, duly assembled, ENACTS AS FOLLOWS:

1. Title:
This bylaw shall be known, and may be cited, as the "Tax Penalty Bylaw".

2. Definitions

In this Bylaw:

- a. "Current Taxes" are the Taxes that are due and owing for the annual tax period beginning on January 1 and ending on December 31 of the same calendar year.
- b. "MGA" means the *Municipal Government Act*, RSA 2000 c M-26 and any regulations or amendments thereto;
- c. "Tax Arrears" or "Taxes in Arrears" means all Taxes that remain unpaid as of December 31st of the year in which the Taxes were imposed.
- d. "Taxes" or "Tax" means property taxes, local improvement charges or taxes, special taxes, supplementary property taxes, utility arrears transferred to the tax roll of a property, any other fees, unpaid fines and/or charges added to the property tax roll, and any other tax or charge added to the tax roll of a property pursuant to the MGA, any other statute of the Province of Alberta, or under any other bylaw of the Village.
- e. "Village" means the Village of Delburne.

2. Current Taxes:

- a. Current Taxes are due and payable as of January 1st of that year.
- b. Current Taxes are subject to a penalty if the remain unpaid after June 30th of the same year.

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3. Penalties Upon Current Taxes:

If any Current Taxes remain unpaid as of June 30th of the current year, then a penalty of fifteen (15%) shall be imposed on the outstanding balance of the Current Taxes, and this penalty will become part of the Taxes owed.

4. Penalties Upon Taxes in Arrears:

If any Taxes remain unpaid as of December 31 in any year, then a penalty of ten percent (10%) shall be imposed on the outstanding balance of the Taxes, and this penalty will become part of the Taxes owed.

5. Penalties and Fines Imposed:

Any penalty and/or fine imposed in accordance with this bylaw shall be added to and collected as part of the Tax Arrears or property taxes of the Village of Delburne.

6. Tax Arrears Payment Plan

- a. Where a parcel of land is on the Village's tax arrears list, the Village may, in its sole and unfettered discretion, enter into an agreement with the owner of a parcel of land for the payment of the Tax Arrears over a period not exceeding three (3) years (the "Tax Arrears Payment Plan") on the terms the Village deems appropriate.
- b. During the term of the Tax Arrears Payment Plan, the Village shall not impose the penalties provided for in section 3 and 4 of this Bylaw.
- c. If the owner breaches the Tax Arrears Payment Plan by failing to make two payments in a row, the Village may either terminate the Agreement or impose a five percent (5%) penalty on the outstanding balance under the Tax Arrears Payment Plan.
- d. If a Tax Arrears Payment Plan is terminated, or otherwise expires at the end of its Term, and there are arrears outstanding under the Tax Arrears Payment Plan, then a penalty of ten percent (10%) shall be imposed on the outstanding arrears, and the Village shall recover the Tax Arrears pursuant to the *MGA*.

7. Bylaw Effective Date:

This bylaw shall come into effect upon its passing.

8. Bylaw No. 1136/2018 Rescinded:

Bylaws 1136/2018 is repealed.



Village of Delburne - Bylaw 1214/2026

FIRST READING of Bylaw No. 1214/2026 granted this 14th day of April, 2026.

SECOND READING of Bylaw No.1214/2026 granted this 14th day of April, 2026.

THIRD AND FINAL READING of Bylaw No.1214/2026 granted this 14th day of April, 2026.



Jeff Bourne - Mayor



Karen Fegan, CLGM – CAO