



**BYLAW NO. 2011-895  
OF THE  
TOWN OF TWO HILLS**

**A BYLAW OF THE TOWN OF TWO HILLS IN THE PROVINCE OF ALBERTA TO  
PROVIDE FOR THE IMPOSITION OF PENALTIES FOR THE NON-PAYMENT OF  
TAXES AND TO PROVIDE FOR AN INCENTIVE ALLOWANCE ON TAX  
PREPAYMENTS IN THE TOWN OF TWO HILLS**

---

**WHEREAS** Section 344 of the Municipal Government Act, being Chapter M-26 of the Statutes of Alberta, 2000, and amendments thereto provide that 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 said Municipal Government Act provides that 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. :

**AND WHEREAS** Section 339 of the said Municipal Government Act provides that a Council may by Bylaw provide incentives for payment of taxes by the dates set out in the Bylaw.

**NOW THEREFORE** the Council of the Town of Two Hills, dully assembled, enacts as follows:

1. Definitions:

In this Bylaw:

(A) "Taxes" includes all property taxes, business taxes, business revitalization zone taxes, local improvement taxes, penalties, and unpaid costs, charges and expenses as provided in Section 553 unless specifically stated otherwise.

2. Penalty – Rates and Dates:

(A) When any taxes levied for the current year remain unpaid as of July 31<sup>st</sup>, such taxes are subject to a penalty thereon in the amount of twelve percent (12%) on the 1<sup>st</sup> day of August on the outstanding amount of such taxes.

(B) Taxes remaining on the tax roll and not paid by December 31<sup>st</sup> shall have an additional penalty of ten percent (10%) imposed on them on January 1<sup>st</sup> of the succeeding year and each year thereafter so long as the taxes remain unpaid.



- (C) Section 346 of the said Municipal Government Act provides that a penalty imposed under Section 344 or 345 is part of the tax in respect of which it is imposed.

3. Incentive Allowance – Rates and Dates:

- (A) Any person desiring to prepay taxes in any year shall supply to the Town of Two Hills a description of the property or business in respect to which taxes are to be credited.
- (B) An incentive allowance shall be applicable to all monies received between January 1<sup>st</sup> to January 31<sup>st</sup> of the current year as a prepayment of future tax levies for the current year at the following rates provided that the amount of money tendered as a payment shall be limited to:

- An amount equal to the previous year's current taxes, other than local improvement taxes.

Such incentive allowance shall be calculated and credited to the respective tax account in accordance at the rate of:

- One and one half percent (1.5%) on prepayments received prior to March 31<sup>st</sup> of 2011.
- One and one half percent (1.5%) on prepayments received prior to January 31<sup>st</sup> of each year after 2011.

4. The provisions of the Penalty and Incentive Allowance Bylaw do not apply to participants of the installment payment plan.
5. The Municipal Finance Officer of the Town of Two Hills is hereby authorized to make the necessary entries on the tax rolls of the Town in accordance with this Bylaw.
6. This Bylaw shall come into force and effect upon the date of final passing thereof.

**READ** a first time this 14<sup>th</sup> day of February, 2011.

**READ** a second time this 14<sup>th</sup> day of February, 2011.

**READ** a third time and final reading, this 14<sup>th</sup> day of February, 2011 and finally passed.

**TOWN OF TWO HILLS**

---

ELAINE SOROCHAN  
MAYOR

---

ELSIE HOWANYK  
CHIEF ADMINISTRATIVE OFFICER

