

**BYLAW NO. 26-10
THE TOWN OF STRATHMORE
IN THE PROVINCE OF ALBERTA****A BYLAW OF THE TOWN OF STRATHMORE IN THE PROVINCE OF ALBERTA TO
ESTABLISH PROPERTY TAX PENALTIES FOR LATE PAYMENTS AND A
MONTHLY TAX INSTALLMENT PAYMENT PLAN.**

WHEREAS, pursuant to the Municipal Government Act, RSA 2000, c. M-26 and amendments thereto, Council may pass a bylaw to impose such a penalty and provides that Property Taxes may be paid on any days as provided herein,

Now Therefore, the Council of the Town of Strathmore, duly assembled, hereby enact as follows:

1. SHORT TITLE

- 1.1. This Bylaw may be cited as the "Property Tax Penalty and Tax Installment Payment Bylaw".

2. DEFINITIONS

- 2.1. "Property Taxes" includes all property taxes and all other taxes, charges, fees or amounts lawfully imposed against a property by the Town of Strathmore pursuant to the Municipal Government Act or any other statute of the Province of Alberta;
- 2.2. "Tax Installment Payment Plan" also referred to as "TIPP" means the plan authorized by this Bylaw permitting Taxpayers to pay Property Taxes by way of monthly installments,
- 2.3. "Taxpayer" means the person liable to pay taxes on a property being taxed pursuant to the Municipal Government Act.
- 2.4. "Tax Clerk or Designate" means the person or persons in the Town's Finance Department assigned the responsibility of administering this bylaw;

3. PROPERTY TAX PENALTIES

- 3.1. Any or all taxes shall be payable thirty (30) days from the date of mailing of the tax notice or on the date specified in the tax notice whichever is later;
- 3.2. All current taxes which remain unpaid after the due date shown on the tax notice shall have added thereto, a penalty charge of two percent (2.0%), commencing on July 1 or the first day following the due date whichever is later, and an additional two percent (2.0%) on the first day of each of the remaining months of the year, so long as the taxes or any portion thereof remain unpaid;
- 3.3. All taxes which remain unpaid after December 31 of the year in which they are imposed shall have added thereto, on the first day of every month of every year, commencing on the first day of January following the year in which the taxes are imposed, a penalty equivalent to two percent (2.0%) of the then unpaid taxes, so long as the taxes or any portion thereof remains unpaid;
- 3.4. A penalty imposed under Sections 3.2 and 3.3 above shall be added to and form part of the unpaid taxes.

4. PAYMENT OF PROPERTY TAXES ON A MONTHLY BASIS

- 4.1. Any taxpayer may apply to enter into a Tax Installment Payment Plan (TIPP) to provide for the payment of their current taxes in equal monthly installments, January through December, of the current year;
- 4.2. Any taxpayer who wishes to pay their current taxes in installments must enter into a TIPP agreement with the Town subject to the following conditions:

- a) At the date of application, the taxpayer has no utility or tax charges in arrears;
- b) Monthly installments shall be directly debited from the taxpayer's bank account on the first (1st) day of each month;
- c) The taxpayer shall commence payment on the plan on January 1st or the 1st day of the month following receipt by the Town of a completed and approved TIPP Agreement. If commencing on the TIPP after January 1st, the taxpayer shall pay all monthly installments, including any penalties applied prior to commencement, due by the day of commencement;
- d) That the monthly installment for the months prior to the actual levy of taxes will be based on one-twelfth (1/12) of the previous year's tax levy;
- e) That for the remaining months of the year, the monthly installment will be adjusted based on the actual tax levy after deducting payments made according to section 4.2(a);
- f) An exemption from the penalty provisions provided in this Bylaw provided that the taxpayer is not in breach of the agreement; and
- g) That the penalty provisions provided in this Bylaw shall apply should the taxpayer breach any term or condition of the agreement. Such penalty to apply on the balance of taxes unpaid on the date of the breach.
- h) In the event that any charges (including utilities) owed to the Town of Strathmore become tax recoverable twice during the term of the Tax Installment Payment Plan, the Tax Installment Payment Plan may be cancelled at the discretion of the Tax Clerk or Designate.

5. APPLICATION

- 5.1. Nothing in this Bylaw relieves a person from complying with any provision of any federal or provincial law or regulation, other Bylaw or any requirement of any lawful permit, order, or license.
- 5.2. Any heading, sub-headings, or tables of contents in this Bylaw are included for guidance purposes and convenience only, and shall not form part of this Bylaw.
- 5.3. All the schedules attached to this Bylaw shall form a part of this Bylaw. This Bylaw is gender-neutral and, accordingly, any reference to one gender includes the other.

6. SEVERABILITY

- 6.1. If any section or part of this Bylaw is found in any course of law to be illegal, or beyond the power of Council to enact, such section or parts shall be deemed to be severable and all other sections or parts of this Bylaw shall be deemed to be separate and independent there from and be enacted as such.

7. REPEAL

- 7.1. Bylaw No. 23-30 is hereby repealed.


8. ENACTMENT

- 8.1. This Bylaw comes into full force and effect upon third and final reading.

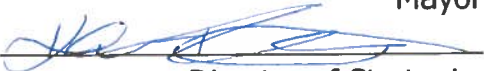
READ A FIRST TIME THIS this 15th day of April, 2026.

READ A SECOND TIME THIS this 15th day of April, 2026.

READ A THIRD AND FINAL TIME THIS this 15th day of April, 2026.



Mayor



Director of Strategic,
Administrative and Financial Services