

**SCHEDULE "C"**

**Village of Wabamun Taxation Bylaws for Repeal**

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## LIST OF BYLAWS AND RATIONALE FOR REPEAL

### 1. Village of Wabamun Bylaw No. 12-90: Tax Certificates and Statements Bylaw

Parallel Parkland County Bylaws:

- Parkland County Bylaw No. 65-2002: Rescinding Bylaws No. 30-87 and 8-91
- Parkland County Bylaw No. 2020-09: 2021 Fees and Charges Schedule

Rationale for repeal: The CFO has identified this bylaw for rescindment because it duplicates a fee structure which is already incorporated in the Parkland County Fees and Charges Schedule.

Bylaw document: available at [Appendix A](#)

### 2. Village of Wabamun Bylaw No. 07-2020: Tax Penalty Bylaw

Parallel Parkland County Bylaw: Parkland County Bylaw No. 2015-16: Tax Penalty Bylaw

Rationale for repeal: The CFO has determined this bylaw should be rescinded at the March 23rd Council Meeting because, as of April 1st, Wabamun residents will be subject to the Parkland County Tax Penalty Bylaw. Keeping this bylaw in force would duplicate process and penalties unnecessarily. Rescinding this bylaw provides clarity and consistency across Parkland County.

Bylaw document: available at [Appendix B](#)

### 3. Village of Wabamun Bylaw No. 03-82: Tax Recovery Bylaw

Parallel Parkland County Bylaw: N/A

Rationale for repeal: This bylaw governs a one-time arrangement in 1982 and is therefore no longer necessary.

Bylaw document: not available.

### 4. Village of Wabamun Bylaw No. 04-82: Tax Recovery Bylaw

Parallel Parkland County Bylaw: N/A

Rationale for repeal: This bylaw governs a one-time arrangement in 1982 and is therefore no longer necessary.

Bylaw document: not available.

**5. Village of Wabamun Bylaw No. 05-82: Tax Recovery Bylaw**

Parallel Parkland County Bylaw: N/A

Rationale for repeal: This bylaw governs a one-time arrangement in 1982 and is therefore no longer necessary.

Bylaw document: not available.

**6. Village of Wabamun Bylaw No. 13-82: Tax Recovery Bylaw**

Parallel Parkland County Bylaw: N/A

Rationale for repeal: This bylaw governs a one-time arrangement in 1982 and is therefore no longer necessary.

Bylaw document: not available.

**7. Village of Wabamun Bylaw No. 14-82: Tax Recovery Bylaw**

Parallel Parkland County Bylaw: N/A

Rationale for repeal: This bylaw governs a one-time arrangement in 1982 and is therefore no longer necessary.

Bylaw document: not available.

**8. Village of Wabamun Bylaw No. 15-82: Tax Recovery Bylaw**

Parallel Parkland County Bylaw: N/A

Rationale for repeal: This bylaw governs a one-time arrangement in 1982 and is therefore no longer necessary.

Bylaw document: not available.

**9. Village of Wabamun Bylaw No. 16-82: Tax Recovery Bylaw**

Parallel Parkland County Bylaw: N/A

Rationale for repeal: This bylaw governs a one-time arrangement in 1982 and is therefore no longer necessary.

Bylaw document: not available.

**10. Village of Wabamun Bylaw No. 22-82: Tax Recovery Bylaw**

Parallel Parkland County Bylaw: N/A

Rationale for repeal: This bylaw governs a one-time arrangement in 1982 and is therefore no longer necessary.

Bylaw document: not available.

**APPENDIX A:****WABAMUN BYLAW NO. 12-90: TAX CERTIFICATES AND STATEMENTS BYLAW**

BY-LAW NO. 12 - 90  
OF THE  
VILLAGE OF WABAMUN  
IN THE PROVINCE OF ALBERTA

BEING A BY-LAW OF THE VILLAGE OF WABAMUN TO SET A FEE FOR THE  
ISSUANCE OF A TAX CERTIFICATE AND FOR THE ISSUANCE OF A DETAILED  
TAX STATEMENT.

WHEREAS,

Section 111 of the Municipal Taxation Act, being Chapter M-31, R.S.A. 1980 as amended, provides that a Council may, by by-law, establish a fee for the issuance of a Tax Certificate showing whether or not all taxes, in respect of any assessable parcel of land or other property have been paid and, if not, the amount of current taxes and arrears payable against the parcel or other property, and may establish a fee for inclusion in the certificate of a detailed statement of the arrears indicating the portion attributable to each year.

AND WHEREAS,

Council deems it proper and expedient to establish a fee for the issuance of a Tax Certificate and the issuance of a detailed statement.

NOW, THEREFORE,

the Municipal Council of the Village of Wabamun, duly assembled, enacts as follows:

1. That the Village of Wabamun set a fee of Fifteen Dollars (\$ 15.00) for the issuance of a Tax Certificate on any assessable parcel of land or other property;
2. That the Village of Wabamun set a fee of Five Dollars (\$ 5.00) for the inclusion in the Tax Certificate of a detailed statement of arrears, indicating the portion attributable to each year.
3. By-Law No. 03-81 is repealed on the 31st day of December 1990.
4. That this By-Law shall come into full force and effect on the 1st day of January 1991.

READ A FIRST TIME IN COUNCIL THIS 3RD DAY OF DECEMBER  
A.D. 1990.

READ A SECOND TIME IN COUNCIL THIS 17TH DAY OF DECEMBER  
A.D. 1990.

READ A THIRD TIME AND FINALLY PASSED THIS 17TH DAY OF DECEMBER  
A.D. 1990.

  
MAYOR

  
ADMINISTRATOR

EAP:kr

**APPENDIX B:**  
**WABAMUN BYLAW NO. 07-2020: TAX PENALTY BYLAW**



**BYLAW NO. 07-2020**

**A BYLAW OF THE VILLAGE OF WABAMUN, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON UNPAID TAXES.**

**WHEREAS,**

under the provisions of Section 344 of the Municipal Government Act R.S.A. 2000, c. M-26 (hereinafter referred to as "the Act"), as amended, 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,**

under the provisions of Section 345 of the Municipal Government Act, Council may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after the 31<sup>st</sup> of December of the year for which they are levied, and in each following year thereafter so long as the taxes remain unpaid. Such penalty is to be added on the 1<sup>st</sup> day of January of the following year or any other date or dates as may be provided in the bylaw; and

**WHEREAS,**

under the provision of Section 346 of the Municipal Government Act, a penalty imposed under section 344 or 345 is part of the tax in respect of which it is imposed;

**NOW THEREFORE**

the Council of the Village of Wabamun, duly assembled, hereby enacts as follows:

1. This bylaw shall be known as the "Tax Penalty Bylaw."
2. All current taxes levied for any year shall be due and payable on or before the 30<sup>th</sup> day of September, and if after the aforesaid date any taxes which become due and payable in that year remain unpaid there shall be imposed thereto by way of penalty an amount equal to seven percent (7%) of the unpaid taxes on the first (1<sup>st</sup>) day of October and an additional one and one half percent (1.5%) of unpaid taxes on the first (1<sup>st</sup>) day of November and December.
3. If any taxes remain unpaid after the 31<sup>st</sup> day of December in the year in which they are levied, these shall be imposed thereto an additional penalty of one and one half percent (1.5%) of the unpaid taxes on the first (1<sup>st</sup>) day of January and a further one and one half percent (1.5%) on the first (1<sup>st</sup>) day of every month of the succeeding year and similarly each year thereafter so long as the taxes remain unpaid.
4. Any penalty imposed hereunder shall be added to and shall form part of the unpaid taxes.

5. Should any provision of the bylaw be deemed to be invalid then such invalid provision will be severed from this bylaw and such severance will not affect the validity of the remaining provision of this bylaw, except to the extent necessary to give effect to such severance.
6. That this Bylaw comes into effect after third reading and being signed.

READ A FIRST TIME IN COUNCIL THIS 14<sup>th</sup> DAY OF MAY, 2020.

READ A SECOND TIME IN COUNCIL THIS 14<sup>th</sup> DAY OF MAY, 2020.

GIVEN UNANIMOUS CONSENT TO GO TO THIRD READING THIS 14<sup>th</sup> DAY OF MAY, 2020.

READ A THIRD TIME IN COUNCIL AND PASSED THIS THIS 14<sup>th</sup> DAY OF MAY, 2020.

\_\_\_\_\_  
Signed by the CEO this date

\_\_\_\_\_  
CHIEF ELECTED OFFICIAL

\_\_\_\_\_  
Signed by the CAO this date

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER