

**BYLAW NO. 20/013**

**A BYLAW OF THE REGIONAL MUNICIPALITY OF WOOD BUFFALO TO PROVIDE RELIEF FROM PENALTIES FOR UNPAID 2020 PROPERTY TAXES**

**WHEREAS** Bylaw 95/041 of the Regional Municipality of Wood Buffalo provides for penalties on unpaid property taxes, pursuant to the authority vested in the Municipality under section 344 of the *Municipal Government Act*;

**AND WHEREAS** the COVID-19 pandemic has resulted in hardship for all residents of the Municipality and financial difficulties for many whose lives and income streams have been disrupted.

**AND WHEREAS** the Council considers it just and equitable in the circumstances to override the tax penalty provisions of Bylaw 95/041 for property taxes levied in 2020 so that all property tax payers of the Municipality will be allowed to defer the payment of those taxes to September 30, 2020 and avoid late payment penalties, until October 1, 2020;

**NOW THEREFORE** the Regional Municipality of Wood Buffalo, in Council duly assembled, enacts as follows:

1. Penalties under Section 4 of Bylaw 95/041 in respect of taxes levied under the 2020 Tax Rate Bylaw, regardless of when the 2020 Tax Rate Bylaw is passed and regardless of when 2020 tax notices are issued or sent will be applied October 1, 2020.
2. No Penalties shall be applied under Section 5, Section 6, Section 9, Section 10 or Section 11 of Bylaw 95/041 in respect of taxes levied under the 2020 Tax rate Bylaw, regardless of when the 2020 tax rate bylaw is passed and regardless of when 2020 tax notices are issued or sent.
3. This bylaw comes into force when it is passed.

READ a first time this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

READ a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

READ a third and final time this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

SIGNED and PASSED this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Legislative Officer