

## BYLAW NO. 12-14-291

### COUNTY OF NORTHERN LIGHTS IN THE PROVINCE OF ALBERTA

#### BEING A BYLAW FOR THE PURPOSE OF IMPOSING AND COLLECTING PENALTIES ON UNPAID TAXES.

**WHEREAS** the Municipal Government Act, Chapter M-26.1, revised 1994, and amendments thereto, has through Part 9 [Assessment] and Part 10 [Taxation], delegated to municipalities the power to raise revenue through property taxes; and

**WHEREAS** Section 332 of the Municipal Government Act deems taxes to have been imposed January 1st; and

**WHEREAS** Sections 344, 345 and 346 of the Municipal Government Act provides for imposing and defining penalties; and


**THEREFORE BE IT RESOLVED**, that pursuant to provisions contained in the Municipal Government Act the Council of the County of Northern Lights, duly assembled, hereby enacts as follows:

1. That current taxes levied in any year shall be due and payable on or before the 30th day of June.
2. That a penalty of four percent (4%) be applied to all unpaid taxes on the first (1st) day of July, 2012, and on the first (1st) day of July in each succeeding year thereafter.
3. That a penalty of eight percent (8%) be applied to all unpaid taxes on the first (1st) day of November, 2012, and on the first (1st) day of November in each succeeding year thereafter.
4. That an additional penalty of twelve percent (12%) will be applied to all unpaid taxes on the first (1<sup>st</sup>) day of May 2012, and on the first (1<sup>st</sup>) day of May in each succeeding year thereafter.
5. That this Bylaw be known as the Tax Penalties Bylaw.
6. That should the thirtieth (30<sup>th</sup>) day of June in any year fall on a weekend or statutory holiday the tax due date shall be the next business day with the penalty imposed the day following.
7. That Bylaw #07-14-199 be rescinded.
8. That this Bylaw shall have force and take effect on the third and final reading thereof.

Read for a First time this 14<sup>th</sup> day of February 2012.

Read for a Second time this 14<sup>th</sup> day of February 2012.

Read for a Third and Final time this 14<sup>th</sup> day of February 2012.

  
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Chief Elected Official

  
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Chief Administrative Officer