Bylaw No.462-17 Village of Glendon Impose Penalties on Unpaid Taxes Bylaw

A BY-LAW OF THE VILLAGE OF GLENDON IN THE PROVINCE OF ALBERTA TO IMPOSE PENALTIES ON UNPAID TAXES.

UNDER Sections 344 and 345 of the Municipal Taxation Act being Chapter M-26,1 of the Revised Statues of Alberta 1994, as amended to September 1, 2000, a Council is authorized to impose penalties for unpaid taxes, and

WHEREAS, the Council of the Village of Glendon deems it expedient to enact such a By-Law.

NOW THEREFORE, the Council of the Village of Glendon duly assembled hereby enacts as follows:

- 1. (a) That a penalty of twelve percent (12%) be imposed on all current taxes remaining unpaid after the due date of September 15th.
 - (b) That the penalty shall be added on the 16th day of September.
 - (c) That the said penalties, when added, shall form part of the current unpaid taxes.
 - 2. (a) That in the event of any outstanding balance of taxes remaining unpaid after the thirty-first (31) day of December of the year for which the same have been levied, there shall be added thereto by way of penalty an amount of twelve percent (12%) in the next succeeding year and each succeeding year thereafter on all outstanding balances for as long as the balance remains unpaid.
 - (b) That the above penalty shall be added on the 1st day of January of the succeeding year.
 - (c) That the said penalty imposed under this section be added to and form part of the unpaid taxes.
 - That nothing in this by-law shall be construed to extend the time for payment of taxes nor in any way to impair the right of distress or any other remedy provided by the Municipal Taxation Act for the collection of taxes.
 - 4. Bylaw No. 422-13 is hereby rescinded.

Introduced and Read a first time this 11th day of December, 2017.

Read a second time this 11th day of December, 2017

Read a third and final time this 11th day of December, 2017.

Laura Papirny-Mayor

Melody Kwiatkowski - CAO

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