

BYLAW NO. 1158

BEING A BYLAW OF THE TOWN OF MAYERTHORPE 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*, being Chapter M-26 of the Revised Statutes of Alberta, 2000 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 provision 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 31st day of December of the year for which they are levied, and in each following year thereafter so long as the taxes remain unpaid;

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

NOW THEREFORE, the Council of the Town of Mayerthorpe, duly assembled, enacts the following:

1) SHORT TITLE

This Bylaw may be cited as the "Tax Penalty Bylaw."

2) DEFINITIONS

- 2.1 "Tax" and "Taxes" shall mean all property taxes, and any other taxes lawfully imposed by Council pursuant to the *Municipal Government Act* or any other statutes of the Province of Alberta, including but not limited to property taxes and local improvement taxes;
- 2.2 "Year" shall mean calendar year.

3) TAXES

- 3.1 That all current taxes shall be due and payable on or before the 30th day of June.
- 3.2 Should any current taxes remain unpaid after the 30th day of June, there shall be imposed a penalty of twelve (12%) percent on the first (1st) day of July.

Town of Mayerthorpe
Province of Alberta
Canada.

3.3 Should any taxes remain unpaid after the 31st day of December, there shall be imposed a penalty of twelve (12%) percent on the first (1st) day of January and in each succeeding year thereafter so long as the taxes remain unpaid.

3.4 Any penalty imposed hereunder shall be added to and shall form part of the unpaid taxes.

4) SEVERABILITY

Should any provision of this bylaw be found to be invalid, then such invalid provision shall be severed, and the remaining bylaw shall be maintained.

5) EFFECTIVE DATE

That this Bylaw shall come into full force and effect on the date of the third reading.

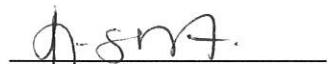
Read a first time this 28th day of March 2022.

Read a second time this 11th day of April 2022.

Read a third time and duly passed this 11th day of April 2022.



Janet Jabush



Karen St. Martin, CAO