



## 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

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CHIEF ADMINISTRATIVE OFFICER