

Village of Donnelly
PROVINCE OF ALBERTA
BYLAW 2021-03

BEING A BYLAW OF VILLAGE OF DONNELLY TO IMPOSE PENALTIES ON UNPAID TAXES AND TAX ARREARS

WHEREAS, the Municipal Government Act, R.S.A. 2000, Act M-26 authorizes Council to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the due date shown on the tax notice; and

WHEREAS, the Municipal Government Act authorizes Council to impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year which it is imposed (tax arrears);

NOW THEREFORE, the Council of Village of Donnelly, in the Province of Alberta duly assembled, hereby enacts as follows:

DEFINITIONS

1. "Tax Year" means the annual period in which taxes are imposed, commencing with January 1 and ending with December 31;
2. "Taxes" means taxes imposed in the Tax Year;
3. "Tax Arrears" means all taxes which remain unpaid after December 31 of any Tax Year.

PENALTIES

4. Taxes paid after the due date shown on the tax notice shall be subject to penalties imposed in accordance with the Bylaw.
5. Taxes or any portion thereof that remain unpaid after the due date shown on the tax notice shall have penalties imposed on the dates and at the rates specified below:

August 1 ten percent (10%)

6. Tax Arrears or any portion thereof that remain unpaid shall have penalties imposed on the dates and the rates specified below;

January 1 fifteen percent (15%)

REPEAL AND EFFECTIVE DATE

This Bylaw shall come into effect upon third reading.

READ a first time this 25TH day of May, 2021

READ a second time this 25TH day of May, 2021


And upon unanimous consent of those Councillors present,

READ a third and final time this 25TH day of May, 2021



Mayor

(SEAL)



CAO