



VILLAGE OF LOUGHEED

BYLAW No. 790-20

BEING A BYLAW TO PROVIDE FOR PENALTIES ON UNPAID TAXES

WITHIN THE VILLAGE OF LOUGHEED, IN THE PROVINCE OF ALBERTA
(hereinafter referred to as 'the Municipality' or 'Corporation')

WHEREAS: by authority of Section 344 of the Municipal Government Act, Revised Statutes of Alberta, 2000, Chapter M-26, Council may 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: by authority of Section 345 of the Municipal Government Act, Revised Statute of Alberta, 2000, Chapter M-26, a Council may impose penalties in any year following the year in which tax is imposed if the tax remains unpaid after December 31st of the year in which it is imposed.

AND WHEREAS: the penalty imposed under Section 344 shall be added to and form part of the unpaid taxes, as long as no penalty is imposed sooner than 30 days after the tax notice is sent out;

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Village of Lougheed duly assembled enacts as follows:

1. BYLAW TITLE

That the Bylaw shall be known as the "Tax Penalty Bylaw".

2. SEVERABILITY

In the event that section or sections of this bylaw thereof are found by a Court of competent jurisdiction to be invalid or ultra vires, such section, sections or parts thereof shall be deemed to be severable, with all other sections or parts of this bylaw remaining in the full force and effect.

3. APPLICATIONS

- i) All current taxes levied in each year are required to be paid on or before August 30th in that year.
- ii) A penalty of ten percent (10%) shall be added to all outstanding levies not paid on or before September 30th in 2020 year.

- iii) A penalty of eighteen percent (18%) shall be added to all taxes remaining unpaid after December 31st in any year.
- iv) Said penalties shall be added to and form part of the unpaid taxes.
- v) Any penalty imposed is part of the tax in respect of which it is imposed.
- vi) This Bylaw shall remain in effect for all taxes levied in the year 2020, and for all arrears of taxes still remaining unpaid after September 30th, 2020.
- vii) This Bylaw is rescinded Bylaw 783-19.

READ a first time this 21st day of May, 2020.

READ a second time this 28th day of May, 2020.

READ a third time and finally passed this 28th day of May, 2020.



Debra Smith, Mayor



Karen O'Connor, CAO