

VILLAGE OF LOUGHEED

BYLAW 736/14

A BYLAW OF THE VILLAGE OF LOUGHEED, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR PENALTIES ON UNPAID TAXES.

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. All current taxes levied in each year are required to be paid on or before August 15th in that year.
2. A penalty of ten (10%) per cent shall be added to all current levies not paid on or before August 15th in any year.
3. A penalty of eighteen (18%) per cent shall be added to all taxes remaining unpaid after December 31st in any year.
4. Said penalties shall be added to and form part of the unpaid taxes.
5. Any penalty imposed is part of the tax in respect of which it is imposed.
6. This Bylaw shall remain in effect for all taxes levied in the year 2014, and for all arrears of taxes still remaining unpaid after August 15th, 2014.
7. This Bylaw rescinds all previous tax penalty Bylaws.

READ a first time this 17th day of April, A.D. 2014

READ a second time this 17th day of April, A.D. 2014

READ a third time this 17th day of April, A.D. 2014

Mayor

CAO