



## VILLAGE OF LOUGHEED

### BYLAW No. 818-24

#### 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 31<sup>st</sup> 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 there is 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

The Bylaw shall be known as the "Tax Penalty Rate Bylaw."

#### 2. SEVERABILITY

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

#### 3. APPLICATIONS


- i) All current taxes levied in each year are required to be paid on or before August 31<sup>st</sup> in that year.

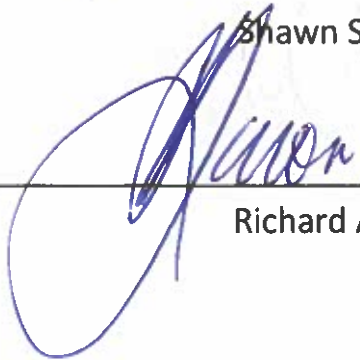
- ii) A ten percent penalty (10%) shall be added to all outstanding levies not paid on or before August 31<sup>st</sup>, 2024.
- iii) A penalty of eighteen percent (18%) shall be added to all taxes remaining unpaid after December 31<sup>st</sup> in any year.
- iv) Said penalties shall be added to and 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 2024 and for all arrears of taxes remaining unpaid after August 31<sup>st</sup>, 2024.
- vii) This Bylaw is rescinded Bylaw 813-23.

READ a first time this 16 day of May, 2024.

READ a second time this 16 day of May, 2024.

READ a third time and finally passed this 16 day of May, 2024.

  
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Shawn Sieben, Mayor

  
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Richard A Lavoie, CAO