

BY-LAW 805/95

PENALTIES ON UNPAID MUNICIPAL TAXES

MUNICIPAL DISTRICT OF STURGEON NO. 90

BY-LAW 805/95, BEING A BY-LAW OF THE MUNICIPAL DISTRICT OF STURGEON NO. 90, MORINVILLE, ALBERTA, TO SPECIFY A TIME FOR THE PAYMENT OF CURRENT TAXES AND TO PROVIDE FOR THE IMPOSITION OF PENALTIES FOR NONPAYMENT OF CURRENT TAXES AND TAX ARREARS.

WHEREAS, the Municipal Government Act, being Chapter M-26.1 of the Revised Statutes of Alberta, 1994, and amendments thereto, authorizes a Council, by By-law, to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice;

WHEREAS, the penalty must not be imposed sooner than 30 days after the tax notice is sent out;

WHEREAS, the said Municipal Government Act further authorizes a Council, by By-law, 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 in which it is imposed;

NOW THEREFORE BE IT RESOLVED, the Council of the Municipal District of Sturgeon No. 90 in Council assembled, hereby enacts as follows:

1. In this By-law:
 - a) "Current Taxes" shall mean all taxes which are imposed or levied in the then current year;
 - b) "Tax Arrears" shall mean all taxes which were imposed or levied in a previous year or years.
2. Current taxes levied in any year shall be due and payable in full on or before the 30th day of June.
3. In the event of any current taxes not being paid on or before the 30th day of June in any year, there shall be added to the current taxes, by way of penalty the following:
 - 3.1 July 1st 6% on unpaid current taxes; and
 - 3.2 August 1st 6% on unpaid current taxes.
4. On March 1st in each year there shall be added to all tax arrears not paid prior to March 1st an amount, by way of penalty, equal to Twelve (12%) percent of such tax arrears.
5. For purposes of calculating any penalty to be added to unpaid taxes, there shall be excluded from the principal sum any amount already added as a penalty in the same particular year.
6. Any penalty added to current taxes or tax arrears shall be added to and form part of the unpaid taxes.
7. This By-law 805/95, shall repeal By-law 601/87, and shall remain in force until repealed or amended.

8. Nothing in this By-law shall be construed to extend the time for payment of taxes nor in any way impair or restrict any remedy available to the Municipality for the collection of taxes.
9. This By-law shall be effective as and from third and final reading.

Moved by Councillor Buck, By-law 805/95 be given first reading this 12th day of December, 1995.

CARRIED UNANIMOUSLY

Moved by Councillor MacKay, By-law 805/95 be given second reading this 12th day of December, 1995.

CARRIED UNANIMOUSLY

Moved by Councillor Kaup, By-law 805/95 be submitted for third and final reading this 12th day of December, 1995.

CARRIED UNANIMOUSLY

Moved by Councillor Pasay, By-law 805/95 be given third reading this 12th day of December, 1995.

CARRIED UNANIMOUSLY