

**LAC STE. ANNE COUNTY  
PROVINCE OF ALBERTA  
BYLAW 05-2022**

**BEING A BYLAW OF LAC STE. ANNE COUNTY 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 Lac Ste. Anne County, 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**

1. Taxes paid after the due date shown on the tax notice shall be subject to penalties imposed in accordance with the Bylaw.
2. 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:

July 1	six percent (6%)
October 1	nine percent (9%)

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

January 1	nine percent (9%)
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**REPEAL AND EFFECTIVE DATE**

1. Bylaw #20-2020 is repealed upon this bylaw coming into effect.
2. This Bylaw shall come into effect on February 24, 2022.

READ a first time this 24 day of February, 2022

READ a second time this 24 day of February, 2022

And upon unanimous consent of those Councilors present,

READ a third and final time this 24 day of February, 2022

  
\_\_\_\_\_  
Reeve

  
\_\_\_\_\_  
County Manager

(SEAL)