

**LAC STE. ANNE COUNTY
PROVINCE OF ALBERTA
BYLAW 20-2023**

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:

1. This bylaw shall be known as the "Tax Penalty Bylaw".

DEFINITIONS

2. "Tax Year" means the annual period in which taxes are imposed, commencing with January 1 and ending with December 31;
3. "Taxes" means all municipal taxes that are levied pursuant to the *Municipal Government Act*.

PENALTIES

4. Current Taxes levied in any year shall be due and payable in full on or before the 30th day of June.
5. In the event any current Tax or any portion thereof has not been paid in full on or before the 30th day of June, there shall be added a penalty on the 1st day of July, in the amount of nine percent (9%) of the amount in arrears. This penalty shall form part of the current Tax outstanding.
6. In the event any current Tax or any portion thereof remains unpaid as of the 31st day of December, there shall be added a penalty on the 1st day of January in the amount of nine percent (9%) of the amount in arrears. This penalty shall form part of the current tax outstanding.
7. All Tax arrears that remain outstanding in Tax Years subsequent to when the Taxes were first imposed shall be subject to penalties in the amount of nine percent (9%) of the amount in arrears on July 1, and nine percent (9%) of the amount in arrears on January 1 for as long as the Tax arrears remain unpaid.
8. A penalty imposed pursuant to this Bylaw is part of the Tax in respect of which it is imposed.
9. Nothing in this bylaw shall be construed to extend the time for payment of Taxes, or in any way impair or restrict any remedy available to the County for the collection of Taxes.

REPEAL AND EFFECTIVE DATE


10. Bylaw #05-2021 is repealed upon this bylaw coming into effect.
11. This Bylaw shall come into effect on January 1, 2024.

READ a first time this 14 day of September, 2023

READ a second time this 14 day of September, 2023

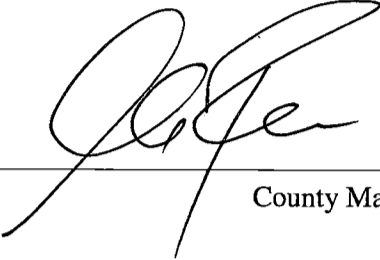
And upon unanimous consent of those Councilors present,

READ a third and final time this 14 day of September, 2023



Reeve

(SEAL)



County Manager