

PARKLAND COUNTY

BY-LAW No. 19-2005

BEING A BY-LAW OF PARKLAND COUNTY TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON UNPAID TAXES.

WHEREAS, under the provisions of Section 344 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta, 2000 with amendments thereto, Council, by By-law, may require any or all taxes or any installment thereof to be payable on a certain day or days and may by way of penalty impose any additional percentage charge that is considered expedient for the non-payment of taxes or any installment thereof on any day or days named: and

WHEREAS, under the provisions of Section 345 of the Municipal Government Act, Council by By-law, may provide that in the event of any taxes remaining unpaid after the 31st day of December of the year for which they are levied, there shall be added to them by way of penalty an amount or amounts in the following year and in each following year thereafter so long as the taxes remain unpaid, such penalty to be added on the first day of January of the following year or any other date or dates as may be provided in the By-law.

NOW THEREFORE, the Council of Parkland County in regular meeting duly assembled hereby enacts:

1. That all current taxes levied for any year shall be due and payable on or before the 30th day of June, and if after the aforesaid date any taxes which become due and payable in that year remain unpaid there shall be imposed thereto by way of penalty an amount equal to one and one-half per cent (1.5%) of the unpaid taxes on the first (1st) day of July in that year and on the first day of each and every month thereafter, so long as the taxes remain unpaid.
2. That if any taxes remain unpaid after the 31st day of December in the year in which they are levied, these shall be imposed thereto an additional penalty of twelve per cent (12%) of the unpaid taxes on the first (1st) day of January and a further five per cent (5%) of the unpaid taxes on the first (1st) day of March of the succeeding year and similarly each year thereafter so long as the taxes remain unpaid.
3. That any penalty imposed hereunder shall be added to and shall form part of the unpaid taxes.
4. That By-law No. 6-89 is hereby repealed in its entirety.

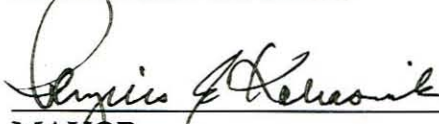
That this by-law shall take effect on the date of the third and final reading.

Read a first time this 10th day of May, 2005.

Read a second time this 10th day of May, 2005.

Read a third time and passed this 10th day of May, 2005.

PARKLAND COUNTY


MAYOR


MANAGER, LEGISLATIVE &
ADMINISTRATIVE SERVICES