

**PARKLAND COUNTY  
PROVINCE OF ALBERTA**

**BYLAW NO. 2015-16**

**BEING A BYLAW OF PARKLAND COUNTY TO PROVIDE FOR THE IMPOSITION OF  
PENALTIES ON UNPAID TAXES**

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**WHEREAS**, under the provisions of Section 344 of the *Municipal Government Act*, being Chapter M-26 of the Revised Statutes of Alberta, 2000, as amended, Council may by bylaw 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**, under the provisions of Section 345 of the *Municipal Government Act*, Council may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after the 31<sup>st</sup> day of December of the year for which they are levied, and in each following year thereafter so long as the taxes remain unpaid. Such penalty is 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 bylaw; and,

**WHEREAS**, under the provision of Section 346 of the *Municipal Government Act*, a penalty imposed under section 344 or 345 is part of the tax in respect of which it is imposed;

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

1. This bylaw shall be known as the "Tax Penalty Bylaw."
2. All current taxes levied for any year shall be due and payable on or before the 30<sup>th</sup> 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 two and one half percent (2.5%) of the unpaid taxes on the first (1<sup>st</sup>) day of July and again on the first (1<sup>st</sup>) day of August, and an additional five percent (5%) of unpaid taxes on the first (1<sup>st</sup>) day of September and again on the first (1<sup>st</sup>) day of October.
3. If any taxes remain unpaid after the 31<sup>st</sup> day of December in the year in which they are levied, these shall be imposed thereto an additional penalty of five and one half percent (5.5%) of the unpaid taxes on the first (1<sup>st</sup>) day of January and a further five and one half per cent (5.5%) of the unpaid taxes on the first (1<sup>st</sup>) day of March of the succeeding year and similarly each year thereafter so long as the taxes remain unpaid.
4. Any penalty imposed hereunder shall be added to and shall form part of the unpaid taxes.
5. Should any provision of this bylaw be deemed to be invalid then such invalid provision will be severed from this bylaw and such severance will not affect the validity of the remaining provision of this bylaw, except to the extent necessary to give effect to such severance.
6. Bylaw No. 19-2005 is hereby repealed in its entirety.
7. This bylaw shall come into force and take effect on the day of the third and final reading thereof.

READ A FIRST TIME this 21<sup>st</sup> day of April, 2015.

READ A SECOND TIME this 21<sup>st</sup> day of April, 2015.

READ A THIRD TIME and finally passed this 21<sup>st</sup> day of April, 2015.

  
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Mayor

  
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Manager, Legislative and Administrative  
Services