SUMMER VILLAGE OF KAPASIWIN

BYLAW #271-2021

A BYLAW BEING ENACTED TO PROVIDE FOR PENALTIES ON UNPAID TAXES

**WHEREAS**, by authority of Section 344 of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, Council may 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**, by authority of Section 345 of the Municipal Government Act, Revised Statutes of Alberta, 2000, Chapter M-26, a Council may impose penalties in any year following the year in which tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed.

**AND WHEREAS**, the penalty imposed under Section 344 shall be added to and form part of the unpaid taxes, as long as no penalty is imposed sooner than 30 days after the tax notice is sent out.

**NOW THEREFORE**, under the authority of the Municipal Government Act, the Council of the Summer Village of Kapasiwin duly assembled **ENACTS AS FOLLOWS**:

1. All current taxes levied in the year 2021 are required to be paid on or before June 30, 2021.
2. A penalty of eighteen (18%) percent shall be added to all current levies not paid on or before June 30, 2021.
3. A penalty of eighteen (18%) percent shall be added to all taxes and arrears remaining unpaid after December 31, 2021.
4. Said penalties shall be added to and form part of the unpaid taxes.
5. This Bylaw shall come into effect for all taxes levied in the year 2021, and for all arrears of taxes still remaining unpaid after June 30, 2021.
6. That this Bylaw rescinds all previous tax penalty By-Laws.
7. That this bylaw should take effect on the date of the third and final reading.

READ a first time this 18th day of May 2021.

READ a second time this 18th day of May 2021.

READ a third time and finally passed this 18th day of May 2021.

Summer Village of Kapasiwin

Tim Wiles - Mayor

Emily House - Chief Administrative Officer