BYLAW NO. 235

A BY-LAW OF THE SUMMER VILLAGE OF KAPASIWIN IN THE PROVINCE OF ALBERTA, TO AUTHORIZE PENALTIES FOR THE LATE PAYMENT OF TAXES AND LOCAL IMPROVEMENTS

WHEREAS, by authority of Section 344 of the Municipal Government Act, Revised Statues of Alberta 2000, Chapter M-26. Council may impose penalties in the year in which tax is imposed if the tax remains unpaid after the date shown on the Tax and/or Local Improvements Notice.

AND WHEREAS, by authority of Section 345 of the Municipal Government Act, Revised Statute 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.

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

1. All current taxes levied in each year are required to be paid on or before June 30th in that year.
2. A penalty of nine (9%) percent shall be added to all current levies not paid on or before June 30th in any year and applied on the 1st day of July. Where any taxes in the current year remain unpaid after July 30, a further penalty equal to one and a half percent (1.5%) per month will be applied to the unpaid taxes on the first day of each succeeding month (i.e. August 1 to December 1 inclusive).

3. A penalty of eighteen (18%) shall be added to all taxes remaining unpaid after December 31st in **any year** and applied on the 1st day of January.

4. Said penalties shall be added to and form part of the unpaid taxes.

5. Any penalty imposed is part of the tax in respect of which it is imposed.

6. This By-Law shall come into effect for all taxes levied in the year 2009 and for all arrears of taxes still remaining unpaid after December 31, 2008.

7. Previous Tax Penalty By-Law 219 is repealed upon the effective date of this By-Law.

First Reading: December 7, 2008 Carried

Second Reading: December 7, 2008 Carried

Third and Final Reading: December 7, 2008 Carried Unanimously

Anita Kuper, MAYOR

George R. Jones, Administrator/Chief Administrative Officer