

COUNTY OF VERMILION RIVER NO. 24
PROVINCE OF ALBERTA
BYLAW 17-18

A BYLAW To provide for the addition of penalties on current and arrears of taxes under provision of Section 344, 345 and 346 of the *Municipal Government Act*.

WHEREAS the Council of the County of Vermilion No. 24 are of the opinion that an incentive should be provided to encourage the payment of taxes during the year in which they are levied, and;

WHEREAS they believe that the incentive can best be provided by the imposition of a penalty by way of a percentage charged on current and arrears of taxes remaining unpaid after certain dates during the year.

NOW THEREFORE the Council of the County of Vermilion River, duly assembled, enacts as follows:

1. That if, after the thirtieth (30) day of September in any year taxes, which become due and payable in the year in which they are levied, remain unpaid, there shall be added thereto by way of a penalty an amount of eight percent (8%) of the amount of the current taxes which remain unpaid after that date, and every amount so added shall form part of the taxes in respect of which it is imposed.
2. That if, after the fifteenth (15) day of January in any year, any taxes which became due and payable in any year remain unpaid, there shall be added thereto by way of a penalty an amount of twelve percent (12%) on the sixteenth (16th) day of January, and each succeeding January sixteenth (16th) thereafter so long as the taxes remain unpaid, and every amount so added shall form part of the taxes in respect of which it is imposed.
3. Notwithstanding the provisions of clauses 1 and 2, should dates stated therein (September 30 and January 15) fall on a non-working day, then the penalties shall be imposed at the end of the first working day after those dates.
4. That By-law No. 03-04, Tax Penalty Bylaw is hereby repealed.
5. This Bylaw shall come into force and effect on February 1, 2018.

READ a first time this 22 day of August 2017.

READ a second time this 22 day of August 2017.

READ a third time and duly passed in open Council this 22 day of August 2017.



REEVE



COUNTY ADMINISTRATOR