

## BYLAW 46-2011

### A BYLAW OF STRATHCONA COUNTY IN THE PROVINCE OF ALBERTA TO IMPOSE LATE PAYMENT PENALTIES ON UNPAID TAXES AND TAX ARREARS

Whereas the Municipal Government Act, RSA 2000, c. M-26 authorizes Council to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the due date shown on the tax notice; and

Whereas the Municipal Government Act authorizes Council to impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed (tax arrears);

Now therefore the Council of Strathcona County, duly assembled, hereby enacts as follows:

#### 1. DEFINITIONS

- 1.1 "Tax Year" means the annual period in which taxes are imposed, commencing with January 1 and ending with December 31;
- 1.2 "Taxes" means taxes imposed in the Tax Year including taxes resulting from the enactment of a Supplementary Assessment Bylaw;
- 1.3 "Tax Arrears" means all taxes which remain unpaid after December 31 of any Tax Year.

#### 2. LATE PAYMENT PENALTIES

- 2.1 Taxes paid after the due date shown on the tax notice shall be subject to penalties imposed in accordance with this Bylaw.
- 2.2 Taxes or any portion thereof that remain unpaid after the due date shown on the tax notice shall have late payment penalties imposed on the dates and at the rates specified below:

July 1	three percent (3%)
August 1	six percent (6%)
September 1	nine percent (9%)

- 2.3 Tax Arrears or any portion thereof that remain unpaid shall have late payment penalties imposed on the dates and at the rates specified below:

January 1	three percent (3%)
February 1	six percent (6%)
March 1	nine percent (9%)

**3. REPEAL AND EFFECTIVE DATE**


3.1 Bylaw 101-2003 is repealed upon this Bylaw coming into effect.

3.2 This Bylaw shall come into effect on January 1, 2012 and after being signed.

Read a first time this 27 day of September, 2011.

Read a second time this 27 day of September, 2011.

Read a third time and finally passed this 27 day of September, 2011.

  
MAYOR

  
DIRECTOR,  
LEGISLATIVE & LEGAL SERVICES

Date Signed: Oct. 11 / 2011