

## **BYLAW NO. 518/05**

### **A BYLAW OF THE MUNICIPAL DISTRICT OF MACKENZIE NO. 23, IN THE PROVINCE OF ALBERTA, TO IMPOSE PENALTIES FOR NONPAYMENT OF TAXES AND TAX ARREARS**

**WHEREAS**, pursuant to the provisions of the Municipal Government Act, Statutes of Alberta, 1994, Chapter M-26.1, Sections 344, 345, 346 and 252 and amendments thereto, the Council may pass a bylaw to establish the penalties on taxation.

**NOW THEREFORE**, pursuant to provisions contained in the Municipal Government Act the Council of the Municipal District of Mackenzie No. 23 in the province of Alberta, duly assembled, hereby enacts as follows:

1. In this Bylaw, the following words shall be defined as:
  - (a) “Business Day” shall mean every day of the week, Monday through Friday excepting statutory holidays and other holidays designated by the Municipal District of Mackenzie No. 23.
  - (b) “Tax” or “Taxes” Means:
    - (I) a property tax,
    - (ii) a business tax,
    - (iii) a business revitalization zone tax,
    - (iv) a special tax, and
    - (v) a local improvement tax;
  - (c) “Tax Arrears” means Taxes, and includes all penalties levied on Taxes that remain unpaid after December 31 of the year in which they are imposed.
2. That Taxes shall be due and payable either on or before June 30 of the year in which the Tax is levied.
3.
  - (a) That in the event of any Taxes remaining unpaid after June 30 of the year in which they are levied, there shall be added thereto by way of penalty an amount of six (6%) percentum on the first Business Day of July.
  - (b) That in the event June 30 is not a Business Day, the penalty amount referred to in paragraph 3(a) above will be levied and added to the Taxes on the Second Business Day of July.
4.
  - (a) That in the event of any Tax Arrears remaining unpaid after December 31<sup>st</sup>, there shall be added there to by way of penalty an amount of twelve(12%) percentum on the first Business Day of January, and such

penalty shall be levied in each succeeding year so long as the Tax Arrears remain unpaid.

- b) That in the event December 31<sup>st</sup> is not a Business Day, the penalty amount referred to in paragraph 4(a) above will be levied and added to the Tax Arrears on the Second Business Day of January.
5. That any penalty imposed under the terms of this Bylaw may be added to and forms a part of the Tax in which it is imposed.
6. This Bylaw shall come into force upon third and final reading starting 2006 taxation year.
7. This Bylaw shall be known as the Tax Penalties Bylaw.
8. That Bylaw No. 064/96 is hereby rescinded.

“B. Neufeld” (signature on file)  
Bill Neufeld, Reeve

“K. McNeil” (signature on file)  
Kristin McNeil, Executive Assistant

Second Reading given on the 28<sup>th</sup> day of September, 2005.

“B. Neufeld” (signature on file)  
Bill Neufeld, Reeve

“K. McNeil” (signature on file)  
Kristin McNeil, Executive Assistant

Third Reading and Assent given on the 26<sup>th</sup> day of October, 2005.

“B. Neufeld” (signature on file)  
Bill Neufeld, Reeve

“C. Woodward” (signature on file)  
Christine Woodward, Executive Assistant