

BYLAW NO. 2012-03

BEING A BYLAW OF BIRCH HILLS COUNTY TO AUTHORIZE THE OF PENALTIES ON UNPAID PROPERTY TAXES.

WHEREAS the Municipal Government Act, c.M-26, RSA 2000, authorizes Council to impose penalties in the year in which a property 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 property tax is imposed if the tax remains unpaid after December 31 of the year in which it was imposed;

NOW THEREFORE, the Council of Birch Hills County, in the Province of Alberta, duly assembled, hereby enacts as follows:

1. Taxes paid after the due date shown on the tax notice shall be subject to penalties imposed in accordance with this Bylaw.
2. Taxes or any portion thereof that remain unpaid after the due date shown on the tax notice shall have a late payment penalty impose on the date and at the rate specified below:

August 15	two percent (2%)
September 15	four percent (4%)
November 15	four percent (4%)

3. Tax arrears, being those taxes which remain unpaid after December 31 of any tax year, the annual period in which taxes are imposed commencing with January 1 and ending with December 31, shall have late payment penalty impose on the date and at the rate specified below:

August 15	two percent (2%)
September 15	four percent (4%)
November 15	four percent (4%)

4. Bylaw 15-95 is repealed upon this Bylaw coming into effect.
5. This Bylaw shall be passed and become effective when it receives third reading and is signed by the Reeve and Chief Administrative Officer.

READ a first time this 24 day of April, 2012.

READ a second time this 24 day of April, 2012.

READ a third and final time this 24 day of April, 2012.

SIGNED this 24 day of April, 2012.

*\_Original Signed By\_*  
Reeve

*\_Original Signed By\_*  
Chief Administrative Officer