

Bylaw No. 632-2006
PENALTY ON UNPAID TAXES BYLAW

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A BYLAW OF THE CITY OF LEDUC IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR A PENALTY ON UNPAID TAXES

The *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended, Sections 344 and 345 provide for penalties on unpaid taxes;

AND, it is deemed expedient to provide for the application of penalties on unpaid taxes;

THEREFORE, the Council of the City of Leduc in the Province of Alberta duly assembled, hereby enacts as follows:

PART I: BYLAW TITLE

1. That bylaw shall be known as the "Penalty on Unpaid Taxes Bylaw."

PART II: APPLICATION

1. That a penalty shall be imposed on all current taxes (including special levies and supplementary taxes) remaining unpaid in each year thirty (30) days following the date of the mailing of the tax notice or June 30, whichever is later, and on 30 days following the date of mailing of the supplementary tax notice and the penalty so added shall become and form part of the unpaid taxes.
2. Penalties will be applied to the unpaid balance of the current taxes, including those owing under a supplementary tax notice, as follows:
 - a) Six percent (6%) penalty to be applied July 1 on taxes due June 30.
 - b) Two percent (2%) penalty to be applied August 1 on the balance of current taxes.
 - c) Two percent (2%) penalty to be applied September 1 on the balance of current taxes.
 - d) Two percent (2%) penalty to be applied October 1 on the balance of current taxes.
 - e) Two percent (2%) penalty to be applied November 1 on the balance of current taxes.
 - f) Two percent (2%) penalty to be applied December 1 on the balance of current taxes.

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3. That an additional penalty of twelve percent (12%) shall be levied on all taxes remaining unpaid after December 31 of each year and each succeeding year thereafter until such tax and penalty is paid and the penalty so added shall become and form part of the unpaid taxes.

PART III: REPEAL

1. Bylaw No. 279-92 – Penalty on Unpaid Taxes Bylaw and its amendments are hereby repealed.

PART IV: ENACTMENT

This Bylaw shall come into force and effect when it receives Third Reading and is duly signed.

READ A FIRST TIME IN COUNCIL THIS 10 DAY OF APRIL, AD 2006.

READ A SECOND TIME IN COUNCIL THIS 10 DAY OF APRIL, AD 2006.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS 24 DAY OF APRIL, AD 2006.

"Greg Krischke"
Greg Krischke
MAYOR

"Mary Nordvedt"
Mary Nordvedt
CITY CLERK

April 28, 2006
Date Signed