

**MUNICIPAL DISTRICT OF WILLOW CREEK NO. 26
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1895**

BEING A Bylaw of the Municipal District of Willow Creek No. 26 in the Province of Alberta, for the purpose of specifying a time for the payment of current taxes and to provide for the imposition of penalties for non-payment of current taxes and tax arrears.

WHEREAS, the Municipal District of Willow Creek No. 26, in the Province of Alberta, pursuant to the provision of Section 344(1) of the Municipal Government Act, Revised Statutes of Alberta, 2000, Chapter M-26 and amendments thereto, authorizes a Council, by bylaw, to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice.

AND WHEREAS Section 345 of the Municipal Government Act provides that in the event any taxes remaining unpaid after December 31st of the year for which they are levied, the Council may, by bylaw, provide for the imposition of penalties in the next following year and in each following year thereafter so long as the taxes remain unpaid.

NOW THEREFORE, under the authority of the Municipal Government Act, the Council of the Municipal District of Willow Creek No. 26, in the Province of Alberta, duly assembled enacts as follows:

1. IN THIS BYLAW
 - a. "Current Taxes" – shall mean all taxes which are levied in the then current year;
 - b. "Tax Arrears" – shall mean all taxes which are levied in a previous year or remain unpaid after the due date established in Section 2.
2. Current taxes levied in any year shall be due and payable in full on or before the 31st day of October. If October 31st falls on a non-business day, the next business day would be considered as the final day property taxes are due prior to penalties being applied.
3. In the event of any current or tax arrears not being paid on or before the 31st day of October in any year, there shall be added to the unpaid taxes, by way of penalty, on the 1st day of November (or next business day), an amount equal to Ten Per Cent (10%) of such unpaid taxes.
4. In the event of any current or tax arrears not being paid on or before the 31st day of December in any year, there shall be added to the unpaid taxes by way of further penalty, on the 1st day of January, an amount equal to Two Per Cent (2%) of such unpaid taxes.
5. Any penalty added to current taxes or tax arrears shall be added to and form part of the unpaid taxes.
6. Nothing in this bylaw shall be construed to extend the time for payment of taxes, nor in any way impair or restrict any remedy available to the Municipal District of Willow Creek No. 26 for the collection of taxes.
7. Bylaw No. 1699 is hereby repealed.
8. That this bylaw shall take effect on the date of third and final reading.

READ a first time this 14th day of April, 2021.


Reeve – Maryanne Sandberg


Chief Administrative Officer – Derrick Krizsan

READ a second time this 14th day of April, 2021.


Reeve – Maryanne Sandberg


Chief Administrative Officer – Derrick Krizsan

READ a third time and finally PASSED on this 14th day of April, 2021.


Reeve – Maryanne Sandberg


Chief Administrative Officer – Derrick Krizsan