BYLAW NO. 02/11

A BYLAW OF FLAGSTAFF COUNTY, IN THE PROVINCE OF ALBERTA, to provide for PENALTIES FOR UNPAID TAXES:

WHEREAS

Section 344 of the Municipal Government Act, Chapter M-26 and amendments there to authorizes the council of Flagstaff County by way of 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, Chapter M-26 and amendments there to authorizes the council of Flagstaff County by way of bylaw 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;

NOW THEREFORE the Council of Flagstaff County enacts as follows:

- 1. Any taxes remaining unpaid after the 15th day of October or a tax due date specified by resolution of Council other than the due date contained in the Tax Notice shall be subject to a penalty of 12%, to be imposed on the first working day following the date for payment shown on the Tax Notice or an alternate date established by resolution of Council.
- 2. Subsequent penalties to those penalties imposed in Clause 1 shall be imposed in each subsequent year as follows. Taxes remaining unpaid after the 30^{th} day of April shall be subject to a penalty of 6%, to be imposed on the first working day following the date shown on the Tax Notice.
- Any penalty imposed under Clause 1 or Clause 2 of this Bylaw shall be added to and form part of the taxes.
- If any of the dates referred to in this Bylaw fall on a weekend or holiday (as prescribed by County policy), the action specified shall be taken on the next working day.
- Bylaw 501 and all amendments thereto are hereby repealed by the passage of this Bylaw.
- This bylaw comes into force and shall take effect on the date of 3rd and final reading.

READ a first time this 13 day of April , 2011. READ a second time this 13 day of April , 2011. READ a third time this 13 day of April, 2011 and finally PASSED this 13 day of April , 2011.

Henry Heys.