



# BYLAW

Bylaw Number: 901/20

Bylaw Name: **Penalty on Late Payment of Taxes**

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## A BYLAW OF THE MUNICIPALITY IN THE PROVINCE OF ALBERTA, FOR THE ESTABLISHMENT OF CERTAIN PENALTIES ON LATE PAYMENT OF TAXES.

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**WHEREAS**, Section 344, 345, and 346 of the Municipal Government Act, being Chapter M-26, 2000 and amendments thereto, authorize a Council to impose penalties for late payment taxes;

**NOW THEREFORE** the Council of the Town of Bassano, duly assembled, enacts follows:

### 1. TITLE

1.1 This bylaw shall be known as the **"Penalty on Late Payment of Taxes"** Bylaw.

### 2. GENERAL

2.1 There shall be levied upon all current taxes remaining unpaid after July 31, an 4.0% penalty which shall be added to and form part of the unpaid taxes.

2.2 If July 31 falls onto a weekend, payments on current taxes shall be accepted until the end of the next business day.

2.3 There shall be levied upon all arrears taxes, a penalty of 18% which will be added to and forming part of the unpaid taxes on the first business day after January 1<sup>st</sup> of the next succeeding year,

### 3. REPEAL

3.1 Bylaw No. <sup>863</sup>~~836~~/16 is hereby repealed. *Paul De*

### 4. ENACTMENT

4.1 This Bylaw shall come into full force and take effect upon third reading.

### 4. EFFECTIVE DATE AND READINGS

4.1 Read a first time this 21 day of May 2020.

4.2 Read a second time this 21 day of May 2020.

4.3 READ a third and final time this 21 day of May 2020.

**TOWN OF BASSANO**



MAYOR



CHIEF ADMINISTRATIVE OFFICER