



# BYLAW

Bylaw Number: **918/21**

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 18.0% 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3.1 Bylaw No. 901/20 is hereby repealed.

**4. ENACTMENT**

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

**4. EFFECTIVE DATE AND READINGS**

4.1 Read a first time this 7 day of June 2021.

4.2 Read a second time this 7 day of June 2021.

4.3 READ a third and final time this 7 day of June 2021.

**TOWN OF BASSANO**



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**MAYOR**



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**CHIEF ADMINISTRATIVE OFFICER**