



# BYLAW 2024-08

## A BYLAW OF THE MUNICIPAL DISTRICT OF LESSER SLAVE RIVER NO. 124 IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF THE IMPOSITION OF PENALTIES ON UNPAID TAXES IN THE MUNICIPAL DISTRICT OF LESSER SLAVE RIVER NO.124 IN THE PROVINCE OF ALBERTA

**WHEREAS**, Section 344 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta, 2000, provides that a Council may, by bylaw 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, being Chapter M-26 of the Revised Statutes of Alberta, 2000, provides that a Council may, by bylaw 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 the Municipal District of Lesser Slave River No. 124, in the Province of Alberta, duly assembled, enacts as follows:

- 1) In the event of any current year's taxes remaining unpaid after June 30<sup>th</sup> in the current year, there shall be levied a penalty of 6%.
- 2) In the event of any taxes remaining unpaid after September 30<sup>th</sup> in the current year, there shall be levied an additional penalty of 6%.
- 3) In the event of any arrears of taxes remaining unpaid after December 31<sup>st</sup> in the year in which it is imposed, there shall be levied a penalty of 12% on January 1<sup>st</sup>, and in each succeeding year thereafter so long as the taxes remain unpaid.
- 4) Outstanding balances on property tax accounts of less than \$10.00 at June 30<sup>th</sup>, September 30 and December 31 shall be excluded from additional penalty charges.

This Bylaw shall become effective on March 27<sup>th</sup>, 2024, with Bylaw 2023-02 no longer in effect as of this date and will thereby be rescinded.

Read a first time this 27<sup>th</sup> Day of March, 2024

Read a second time this 27<sup>th</sup> Day of March, 2024

Approved unanimously to proceed to third and final reading this 27<sup>th</sup> Day of March, 2024

Read a third and final time and passed this 27<sup>th</sup> Day of March, 2024

\_\_\_\_\_ " Original Signed" \_\_\_\_\_

Murray Kerik, Reeve

\_\_\_\_\_ " Original Signed" \_\_\_\_\_

Barry Kolenosky, Chief Administrative Officer