

**BYLAW NO. 1074
OF STARLAND COUNTY
IN THE PROVINCE OF ALBERTA, CANADA**

A Bylaw of Starland County, in the Province of Alberta, Canada, for the purpose of providing for the imposition of penalties on unpaid property taxation.

WHEREAS, Section 344(1) of the Municipal Government Act, being Chapter M-26 of the Statutes of Alberta, notes 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(1) of the Municipal Government Act notes that the 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. The penalty of which must not be imposed sooner than January 1 of the year following the year in which the tax was imposed or any later date specified in the bylaw;

AND WHEREAS, a penalty set out under these sections is imposed at the rate set out in this bylaw;

AND WHEREAS, a penalty must not be imposed sooner than 30 days after the tax notice is sent out;

NOW THEREFORE, the Council of Starland County, duly assembled, enacts as follows:

SECTION 1 - DEFINITIONS

In this Bylaw:

- (1.1) "Current Taxes" shall mean all taxes which are imposed or levied in the current year
- (1.2) "Tax Arrears" means taxes that remain unpaid after December 31st of the year in which they were imposed.

SECTION 2 - CONDITIONS

- (2.1) Current taxes levied in any year shall be due and payable in full on or before the 30th day of September.
- (2.2) In the event of any current taxes not being paid on or before the 30th day of September in any year, there shall be added to the current taxes, by way of penalty, on the 1st day of October an amount equal to Eight (8%) Percent of such unpaid current taxes.
- (2.3) On March 1st in each year there shall be added to all tax arrears not paid prior to March 1st, an amount by way of penalty, equal to Ten (10%) Percent of such tax arrears.
- (2.4) Any penalty added to current taxes or tax arrears shall be added to and form part of the unpaid taxes.
- (2.5) Should the last day of September or the last day of February in any year be a weekend or statutory holiday, the tax payable date shall be the next regular business day with the specified penalty being imposed the day following.



Bylaw 1074 – Penalties on Unpaid Taxes

SECTION 3 – EFFECTIVE DATE

- (3.1) This Bylaw shall be effective as of third and final reading thereof.
- (3.2) This Bylaw rescinds all previous Bylaws that impose or amend amounts imposed on property taxation including Bylaw 895 and Bylaw 954.

First reading on motion of Reeve McLeod done in Council this 8th day of March, 2005.

Second reading on motion of Councillor Avramenko, done in Council this 8th day of March, 2005.

Third and final reading on motion of Deputy Reeve Grenville, done in Council this 8th day of March, 2005.

Done and Passed in Council this 8th day of March, 2005.

STARLAND COUNTY



**K. BARRY MCLEOD
REEVE**



**ROSS D. RAWLUSYK
CHIEF ADMINISTRATIVE OFFICER**