



## VULCAN COUNTY

Vulcan - Alberta

### **BYLAW 2022-008**

BEING a Bylaw of Vulcan County in the Province of Alberta to establish the time for payment of taxes and to impose penalties if taxes remain unpaid by the dates set out in the bylaw.

WHEREAS pursuant to Section 344(1), Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, and amendments thereto, 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 pursuant to Section 345(1) Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, and amendments thereto, 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 was imposed;

AND WHEREAS the Council of Vulcan County deems it appropriate to establish the time for payment of taxes and to provide for penalties on unpaid taxes;

NOW THEREFORE, under the authority and subject to the provisions of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, as amended, the Council of Vulcan County in the Province of Alberta, duly assembled does hereby enact as follows:

1. That the current tax levy in any year shall be due and payable in full on July 31st in the year in which they are levied.
2. That a penalty or penalties shall be imposed on current taxes or any portion thereof remaining unpaid after the due date as follows:

a) On August 1st or 30 days from the date of mailing of the Tax Notice, whichever is the later	Six percent (6%) penalty
b) On October 1st	Three percent (3%) penalty
c) On December 1st	Three percent (3%) penalty

Any penalties imposed within 30 days of the mailing of the Tax Notices shall be waived.

3. That a twelve percent (12%) penalty shall be imposed on January 1st on any taxes and related balances remaining unpaid after December 31st of the year for which they were levied and in each of the following years thereafter so long as the taxes and related balances remain unpaid.

Bylaw 2021-030 is hereby rescinded.

This Bylaw shall take effect on January 1, 2022.

Received first reading this \_\_\_\_\_ day of \_\_\_\_\_, 2022

[original signed]

\_\_\_\_\_  
Jason Schneider, Reeve

\_\_\_\_\_  
Nels Petersen, CAO

Received second reading this \_\_\_\_\_ day of \_\_\_\_\_, 2022

\_\_\_\_\_  
Jason Schneider, Reeve

\_\_\_\_\_  
Nels Petersen, CAO

Presented for unanimous consent of Council to proceed to third reading

this \_\_\_\_ day of \_\_\_\_\_, 2022

\_\_\_\_\_  
Jason Schneider, Reeve

\_\_\_\_\_  
Nels Petersen, CAO

Received third reading and finally passed

this \_\_\_\_ day of \_\_\_\_\_, 2022

\_\_\_\_\_  
Jason Schneider, Reeve

\_\_\_\_\_  
Nels Petersen, CAO