



**THE MUNICIPAL DISTRICT OF OPPORTUNITY NO. 17, Alberta**

**BYLAW 2012 – 07**

***Being a Bylaw of the Municipal District of Opportunity No. 17 in the Province of Alberta for the purpose of imposing and collecting penalties on unpaid taxes.***

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**WHEREAS**, the Municipal Government Act, Chapter M-26.1 of the Revised Statutes of Alberta 1994, and amendments thereto, has through Part 9 (Assessment) and Part 10 (Taxation), delegated to municipality has the power to raise revenue through property taxes; and

**WHEREAS**, Section 332 of the Municipal Government Act deems taxes to have been imposed January 1<sup>st</sup>; and

**WHEREAS**, Section 344, 345 and 346 of the Municipal Government Act provides for imposing and defining penalties, now

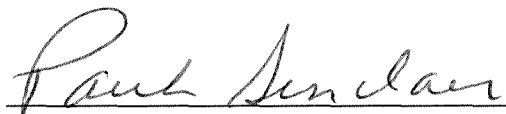
**THEREFORE BE IT RESOLVED**, that pursuant to provisions contained in the Municipal Government Act the Council of the Municipal District of Opportunity No. 17, duly assembled, hereby adopts the following:

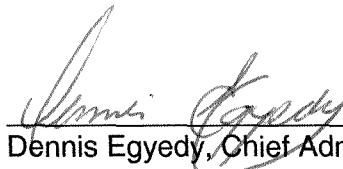
1. That current taxes levied shall be due and payable not less than 30 days from the mailing date indicated on the tax notices.
2. Current taxes not paid by the due date of the current year, shall be levied a **penalty of 4%**.
3. All outstanding taxes remaining unpaid on the 31<sup>st</sup> day of December of any year shall receive an additional **penalty of 2%**.
4. That this bylaw shall be known as the **Tax Penalties Bylaw**.
5. That Bylaw 2012-02 is hereby rescinded.

Read a first time this 13th day of June, 2012

Read a second time this 13th day of June, 2012

Read a third and finally passed this 13th day of June, 2012

  
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Paul Sinclair, Reeve

  
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Dennis Egyedy, Chief Administrative Officer