

**BYLAW #527-20**

**VILLAGE OF HEISLER  
PROVINCE OF ALBERTA**

**A BYLAW OF THE VILLAGE OF HEISLER IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR PENALTIES ON UNPAID TAXES**

**WHEREAS**, by authority of Section 344 of the Municipal Government Act, Revised Statutes of Alberta, 200, Chapter M-26, Council may impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date show on the tax notice.

**AND WHEREAS**, by authority of Section 345 of the Municipal Government Act, Revised Statute of Alberta, 200 Chapter M-26, a Council may impose penalties in any year following the year in which tax is imposed if the tax remain unpaid after December 31 of the year it is imposed.

**AND WHEREAS**, the penalty imposed under Section 344 shall be added to and form part of the unpaid taxes, as long as no penalty is imposed sooner than 30 days after the tax notice is sent out.

**NOW THEREFORE**, under the authority of the Municipal Government Act, the Council of the Village of Heisler assembled **ENACTS AS FOLLOWS:**

1. All current taxes levied in each year are required to be paid on or before September 30 in that year.
2. A penalty of (12%) per cent shall be added to all current taxes not paid on or before **September 30**, in any year.
3. A penalty of (16%) per cent shall be added to all taxes remaining unpaid after December 31 in any year.
4. Said penalties shall be added to and form part of the unpaid taxes.
5. Any penalty imposed is part of the tax in respect of which it is imposed.
6. This Bylaw rescinds all previous tax penalty Bylaws.

**A FIRST TIME THIS 14<sup>th</sup> DAY OF May 2020.**

**READ A SECOND TIME THIS 20<sup>th</sup> DAY OF May 2020.**

**READ A THIRD TIME AND FINALLY PASSED THIS 20<sup>th</sup> DAY OF May 2020.**



Bonita Wood, Mayor



Heidi Rohe, CAO