

**TOWN OF WAINWRIGHT**  
**BYLAW 2018 - 07**  
**Tax Penalty Bylaw**

A BYLAW OF THE TOWN OF WAINWRIGHT TO IMPOSE PENALTIES ON UNPAID TAXES.

WHEREAS, section 344(1) of the Municipal Government Act, R.S.A. 2000, Chapter M-26 states 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, R.S.A. 2000, Chapter M-26 states 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 TOWN OF WAINWRIGHT, IN THE PROVINCE OF ALBERTA, DULY ASSEMBLED, HEREBY ENACTS AS FOLLOWS:

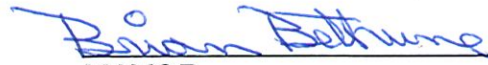
1. This bylaw may be called the "Tax Penalty Bylaw".
2. All taxes are due and payable on June 30 of each year.
3. On July 1, a ten (10%) percent penalty will be added to the current taxes remaining outstanding.
  - a) When June 30<sup>th</sup> falls on Saturday or Sunday residents will have one additional business day to make their tax payment. The ten (10%) percent penalty will be applied on the (2<sup>nd</sup>) business day after the weekend/statutory holiday.
4. Taxes and penalties or any portion thereof remaining unpaid after December 31 of the year for which they are imposed shall thereon be deemed to be tax arrears.
5. On January 1, a twelve (12%) percent penalty will be added to taxes remaining in arrears.
  - a) When December 31<sup>st</sup> falls on Saturday or Sunday residents will have one additional business day to make their tax payment. The ten (12%) percent penalty will be applied on the second (2<sup>nd</sup>) business day after the weekend/statutory holiday.
6. That any penalties imposed shall be added to and form part of the unpaid taxes.
7. Bylaw 81-8, 86-14 and 2007-07 are hereby repealed.
8. This Bylaw shall come into full force and effect upon third (3<sup>rd</sup>) and final reading.

Read a First Time in Council this 5<sup>th</sup> day of June, 2018.

  
MAYOR

  
CHIEF ADMINISTRATIVE OFFICER

Read a Second Time in Council this 5<sup>th</sup> day of June, 2018.

  
MAYOR

  
CHIEF ADMINISTRATIVE OFFICER

Read a Third Time in Council and Finally Passed this 5<sup>th</sup> day of June, 2018.

  
MAYOR

  
CHIEF ADMINISTRATIVE OFFICER