

**COUNTY OF ST. PAUL NO. 19**

**BY-LAW NO. 1621**

---

A Bylaw of the County of St. Paul No. 19 in the Province of Alberta, to set penalties for unpaid taxes pursuant to Sections 344 and 345 of the Municipal Government Act SA 2000, Chapter M-26.1 with amendments thereto.

---

**UNDER** authority and pursuant to the provisions of Section 344, 345 and 346 of the Municipal Government Act SA 2000, Chapter M-26.1 and amendments thereto, the Council of the County of St. Paul No. 19 enacts as follows:

1. a) THAT a penalty of five (5%) percent shall be applied to all current taxes remaining unpaid after the 30<sup>th</sup> day of June in any year, commencing in the year 2013.  
  
b) THAT the said penalty, when applied, shall form part of the current unpaid taxes.
2. THAT if, after the fourteenth (14) day of January in any year, any taxes which became due and payable remain unpaid, there shall be a twelve (12%) percent penalty added on the fifteenth (15<sup>th</sup>) day of January, and each subsequent January fifteenth (15<sup>th</sup>) thereafter so long as the taxes remain unpaid, and every amount so added shall form part of the taxes in respect of which it is imposed.
3. Notwithstanding the provisions of clauses 1 and 2, should dates stated therein (July 1 and January 15) fall on a non-working day, then the penalties shall be imposed at the end of the first working day after those dates.
4. This Bylaw shall come into force and effect on March 2, 2013.
5. Bylaw No. 1400 dated March 11, 2003 to be rescinded upon this bylaw coming into force and effect.

Read a first time in Council this    day of                    , A.D. 2012.

Read a second time in Council this    day of                    , A.D. 2012.

Read a third time in Council this    day of                    , A.D. 2012.

---

Reeve

---

Chief Administrative Officer