

COUNTY OF ST. PAUL NO. 19

BY-LAW NO. 1400

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A Bylaw of the County of St. Paul No. 19 in the Province of Alberta, to set penalties for unpaid taxes pursuant to Section 344 and 345 of the Municipal Government Act, being chapter M-26.1 of the Statutes of Alberta, 1944 with amendments thereto.

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**UNDER** authority and pursuant to the provisions of Section 344 and 345 of the Municipal Government Act, being Chapter M-26.1 of the Statutes of Alberta, 1994 and amendments thereto, the Council of the County of St. Paul No. 19 enacts as follows:

That in the event of any taxes remaining unpaid after the 30<sup>th</sup> day of June, there shall be added a 3 percent penalty on the unpaid balance of the current taxes, forming part of the unpaid taxes on the 1<sup>st</sup> day of July.

A further penalty of 5 percent of the unpaid balance of the current taxes will be added to and form part of the unpaid taxes as of October 1, of the current year on all tax levies except for farmland properties and farm residences.

A further penalty of 5 percent of the unpaid balance of the current taxes will be added to and form part of the unpaid taxes as of November 1, of the current year on all tax levies except for farmland properties and farm residences.

A further penalty of 5 percent of the unpaid balance of the current taxes will be added to and form part of the unpaid taxes as of December 1, of the current year **only** on farmland properties and farm residences.

ALL taxes unpaid after the last day of December are deemed to be in arrears and subject to an additional 10 percent penalty on the first day of March of the succeeding year and in each succeeding year thereafter so long as the taxes remain unpaid.

1. This Bylaw shall come into force and effect upon the final passing thereof.
2. Bylaw No. 1302 dated January 14, 1997 is hereby rescinded.

Read a first time in Council this 11<sup>th</sup> day of March, A.D. 2003.

Read a second time in Council this 11<sup>th</sup> day of March, A.D. 2003.

Read a third time in Council this 11<sup>th</sup> day of March, A.D. 2003.

*(Original Signed by Reeve R. Bouchard)*

*(Original Signed by CAO K. Heyman)*

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Reeve

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County Administrator