

**TOWN OF HARDISTY**  
**BY-LAW NO. 1197/14**

**A BY-LAW OF THE TOWN OF HARDISTY, 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, 2000, Chapter M-26, Council may 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**, by authority of Section 345 of the Municipal Government Act, Revised Statute of Alberta, 2000, Chapter M-26, a Council may impose penalties in any year following the year in which tax is imposed if the tax remains unpaid after December 31 of the year in which 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 Town of Hardisty duly assembled **ENACTS AS FOLLOWS:**

1. All current taxes levied in each year are required to be paid on or before July 3<sup>rd</sup> in that year.
2. A penalty of ten (10%) per cent shall be added to all current levies not paid on or before July 3<sup>rd</sup> in any year.
3. A penalty of eighteen (18%) per cent shall be added to all taxes remaining unpaid after December 31<sup>st</sup> 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 This By-Law shall remain in effect until rescinded for all taxes levied starting in the year 2014, and for all arrears of taxes still remaining unpaid after July 3<sup>rd</sup>, 2014.
7. This By-Law rescinds all previous tax penalty By-Laws.

**READ A FIRST TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2014.**

**READ A SECOND TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2014.**

**READ A THIRD TIME AND FINALLY PASSED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2014.**

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MAYOR – Anita Miller

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CAO – Kevin Miller