



Town of Lamont

**A BYLAW OF THE TOWN OF LAMONT
IN THE PROVINCE OF ALBERTA**

BYLAW 06/20

**BEING A BYLAW OF THE TOWN OF LAMONT FOR THE PURPOSE OF PROVIDING FOR
A PENALTY FOR LATE PAYMENT OF TAXES.**

WHEREAS, sections 344, 345 and 346 of the *Municipal Government Act*, R.S.A. 2000 C.M.-26, and amendments thereto provides that a Council may impose penalties for late payment of taxes;

NOW THEREFORE the Council of the Town of Lamont, hereby enacts as follows:

BYLAW TITLE

1. This Bylaw is to be cited as the "Tax Penalty Bylaw".

DEFINITIONS

2. Unless the context otherwise requires, or is otherwise defined herein, the words and phrases contained in this bylaw shall have the same meaning as in the MGA. In this bylaw:
 - (a) "Tax Year" means the annual period in which Taxes are imposed, commencing with January 1 and ending with December 31;
 - (b) "Tax Arrears" means all Taxes which remain unpaid after December 31 of the year in which they were imposed; and
 - (c) "Tax" or "Taxes" includes property taxes, local improvement taxes and all other taxes or charges lawfully imposed pursuant to the MGA or any other statute of the Province of Alberta.

PENALTIES ON UNPAID TAXES

3. Any or all taxes shall be due and payable on or before the date shown on the tax notice.
4. That the following penalties be set:
 - 12% penalty on all current taxes remaining unpaid after August 31, 2020.
 - 18% penalty on all taxes remaining after December 31, 2020.
5. Any penalty imposed hereunder shall be added to and shall form part of the unpaid taxes.



Town of Lamont

6. Bylaw No. 02/15 is repealed.

EFFECTIVE DATE

7. That this Bylaw shall come into force and take effect upon the date of third reading.

READ A **FIRST** TIME THIS 30 DAY OF April, 2020 A.D.



Mayor



Chief Administrative Officer

READ A **SECOND** TIME THIS 30 DAY OF April, 2020 A.D.



Mayor



Chief Administrative Officer

READ A **THIRD** TIME THIS 30 DAY OF April, 2020 A.D.



Mayor



Chief Administrative Officer