



Village of Hay Lakes
BYLAW NUMBER 01-2021

Method of Tax Payment Including Penalties for Unpaid Taxes

A BYLAW OF THE VILLAGE OF HAY LAKES IN THE PROVINCE OF ALBERTA TO provide for the methods of payment of taxes including penalties for unpaid taxes.

WHEREAS PURSUANT TO section 344 of the *Municipal Government Act* being Chapter M-26, the Council may require any or all taxes or any installment thereof to be payable on certain day or days and may by way of penalty impose any additional percentage charge as is considered expedient for the non-payment of taxes or any installment thereof and may make such percentage charge on a sliding scale according to the time the taxes or any installment thereof remain unpaid.

AND WHEREAS, pursuant to Section 345 of the *Municipal Government Act*, the Council may provide that in the event of any taxes remaining unpaid after the 31st of day of December of the year for which they are levied, there may be added by way of penalty an aggregate rate of 18% in the next succeeding year and in each year thereafter so long as the taxes remain unpaid.

NOW THEREFORE, the Municipal Council of the Village of Hay Lakes, in the Province of Alberta, duly assembled enacts the follows:

Section I – TAX NOTICES

The Municipal Secretary shall mail to each taxable person, or deliver in accordance with the Act, a tax notice no later than June 30th of each year. The tax notice shall provide that payment is due by July 31st of that year.

Section II – PENALTIES FOR UNPAID TAXES

Where any current taxes remain unpaid, such current unpaid taxes are subject to a penalty therein, not to exceed 18% per annum calculated at the rate of:

- (a) Six percent (6%) to be levied on the 31st day of July, calculated on the amount of the "current tax levy" the outstanding.
- (b) Six percent (6%) to be levied on the 31st day of August, calculated on the amount of the "current levy" then outstanding.
- (c) Six percent (6%) to be levied on the 30th day of September, calculated on the amount of the "current levy" then outstanding.
- (d) Any penalty charge imposed shall be added to and form part of the unpaid taxes in the current year.

ADDITIONAL PENALTIES

- (e) Where any taxes levied for the current year are not paid on or before the 31st of December in the current year, there shall be imposed a penalty calculated at fifteen percent (15%) of the total amalgamated taxes remaining unpaid on January 1st of the next succeeding year, and in each succeeding year thereafter as long as the taxes remain unpaid.

SECTION I

This Bylaw shall come into force and effect when it receives third and final reading and is duly signed.
Bylaw No. 07-2010 is hereby repealed.

Read a First Time this 18th day of January, A.D., 2021.

Public Hearing held this 15th day of March, A.D., 2021

Read a Second Time this 15th day of March, A.D., 2021.

Read a Third Time by unanimous consent of Council and Finally Passed this 15th day of March, A.D., 2021.



David Vallee

Mayor of the Village of Hay Lakes



K. Shannon Yearwood

Chief Administrative Officer

March 18, 2021

Date Signed