

**MUNICIPAL DISTRICT OF PINCHER CREEK NO. 9
PROVINCE OF ALBERTA**

**BY-LAW NO. 1264-15
TAX PENALTY BYLAW**

A BYLAW OF THE MUNICIPAL DISTRICT OF PINCHER CREEK NO.9, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF IMPOSING PENALTIES ON CURRENT AND ARREARS TAXES OWING TO THE MUNICIPAL DISTRICT OF PINCHER CREEK NO. 9.

WHEREAS the Council is authorized to impose discounts and penalties on current and arrears taxes outstanding, subject to the *Municipal Government Act*, Chapter M26, s339 and s344-s346, Revised Statutes of Alberta 2000;

AND WHEREAS Council for the Municipal District of Pincher Creek No. 9, as a means to keep property taxes current and up to date, wishes to impose penalties on current and arrears taxes owing to the Municipality;

NOW THEREFORE the Municipal Council of The Municipal District of Pincher Creek No. 9 duly assembled enacts as follows:

1. TITLE
This Bylaw may be referred to as the Tax Penalty Bylaw, Bylaw 1264-15.
2. DATE BYLAW COMES INTO EFFECT
This Bylaw to be effective January 1, 2016 and will remain in effect until amended or repealed.
3. REPEALED BYLAWS
Bylaw 1249-14 Tax Discount and Penalties Bylaw is hereby repealed.
4. APPLICATION OF PENALTY
Any penalty once applied will be considered part of the outstanding taxes owing on the property.
5. CURRENT TAX PENALTY
A penalty of two percent (2%) to be applied on July 2nd and a further penalty of four percent (4%) to be applied on November 1st on any property tax account that has current years taxes outstanding at the time of the penalty being applied.
6. ARREARS TAX PENALTY
A penalty of 12% to be applied on January 1st on any property tax account that has taxes from previous years outstanding at the time of the penalty being applied.

READ a first time this 10th day of November, 2015.

READ a second time this 10th day of November, 2015.

READ a third time and finally passed this 24th day of November, 2015.


REEVE


CHIEF ADMINISTRATIVE OFFICER