

CYPRESS COUNTY

BYLAW 2020/13

A Bylaw to impose penalties on unpaid taxes within Cypress County.

Whereas Section 344 of the Municipal Government Acts being Chapter M-26 of the Revised Statutes of Alberta 2000, states a Council may by bylaw impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice:

NOW THEREFORE pursuant to the provisions of the Municipal Government Act and amendments thereto, the Council of Cypress County in the Province of Alberta, duly assembled, hereby ENACTS AS FOLLOWS:

1. This Bylaw may be cited as the “Amending Tax Penalties Bylaw”.
2. This Bylaw applies to all taxes imposed by Cypress County for the 2020 year and is an amendment to Bylaw 2020/02 passed on February 4<sup>th</sup> of 2020.
3. If any taxes remain unpaid in the current year after June 30<sup>th</sup> of the year in which the taxes are imposed, penalties shall be deferred on the unpaid taxes in the current year to:

<u>Dates Imposed</u>	<u>Rates Imposed</u>
December 1 <sup>th</sup>	7.5%

4. If any taxes remain unpaid from other years, penalties shall be imposed on the unpaid taxes in any year.

<u>Date Imposed</u>	<u>Rates Imposed</u>
December 1 <sup>th</sup>	7.5%

5. This Bylaw does not affect any penalties previously assessed in 2020
6. The penalty as authorized in Sections 3 and 4 above, shall form part of the unpaid taxes.
7. Bylaw 2020/10 is thereby repealed.
8. Bylaw 2020/13 expires as at December 31<sup>st</sup>, 2020.

Read a first time this 5<sup>th</sup> day of May, 2020.

Read a second time this 5<sup>th</sup> day of May, 2020.

Read a third time and finally passed this 5<sup>th</sup> day of May, 2020.

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Reeve

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Chief Administrative Officer