

**BYLAW NO. 2011-595
TAX PAYMENT DUE DATES**

**BEING A BY-LAW OF THE TOWN OF CORONATION IN THE PROVINCE OF ALBERTA RESPECTING
TAX PAYMENT DUE DATES AND PENALTIES FOR NON-PAYMENT OF TAXES**

WHEREAS, the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta, 2000, hereinafter referred to as the "M.G.A." provides for Council to set a date for payment of taxes; and penalties for non-payment of taxes,

WHEREAS, the council desires to pass a bylaw governing the date taxes are due and payable; and penalties for non-payment of taxes,

NOW THEREFORE, the Council of the Town of Coronation, duly assembled, enacts as follows:

SHORT TITLE

1. This bylaw may be cited as the "Tax Payment and Penalties Date Bylaw"

DATE TAXES ARE DUE AND PAYABLE

2. Tax payment amounts as assessed for the taxation year in which the tax is imposed shall become due and payable not later than July 31st in the taxation year in which the tax is imposed.

PENALTIES FOR NON-PAYMENT OF TAXES

3. Pursuant to the MGA Council of the Town of Coronation sets the penalty rate of eight percent (8%) of the current taxes owing in the year which the tax is imposed.
4. The penalty of eight percent (8%) in Section 3 above shall be imposed effective August 1st in the taxation year in which the tax is imposed.
5. If the tax remains unpaid after December 31st of the year in which it is imposed, effective January 1st following the year a tax is imposed; a penalty of ten percent (10%) shall be imposed against the entire balance outstanding on account.
6. A penalty imposed under Sections 4 and 5 above shall become part of the tax in respect of which it is imposed.

Bylaw 2010-575 is repealed at the passing of this bylaw.

This bylaw shall become effective upon third and final reading.

Severability

7. If any of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the bylaw is deemed valid.

READ a First time this 12th day of September, 2011.

READ a Second time this 12th day of September, 2011.

READ a Third time and finally passed this 12th day of September, 2011.

Mayor

Chief Administrative Officer