

BY-LAW NO. 36/98

Being a By-law of the Village of Bentley, in the Province of Alberta, to provide for the imposition of penalties on unpaid municipal taxes.

WHEREAS, the Council of the Village of Bentley, pursuant to the provisions of Sections 344, 345 and 346 of the Municipal Government Act, Chapter M-26-1 of the Statutes of Alberta, 1984, deems it expedient to impose penalties on unpaid taxes;


NOW THEREFORE, the Council of the Village of Bentley, duly assembled, enacts as follows:

1. The following definitions shall apply:
  - (a) "Current Year's Taxes" shall mean the current year's property tax levy plus the current year's frontage tax or local improvement tax or any other special tax imposed by Council.
  - (b) "Tax Arrears" means taxes and penalties and any other unpaid costs, charges or expenses added to the tax roll pursuant to the Municipal Government Act.
2. In the event of any current year's taxes remaining unpaid ninety (90) days from the date of mailing of tax notices, there shall be levied a penalty of fourteen (14) percent against said current year's unpaid taxes.
3. In the event of any tax arrears remaining unpaid after January 15<sup>th</sup>, there shall be levied a penalty of eight (8) percent on January 16<sup>th</sup> of the year following the year in which the tax was imposed and in each succeeding year thereafter so long as the tax arrears remain unpaid.
4. This By-law shall come into effect upon the final passing thereof.
5. This By-law shall rescind By-law No. 09/95.
6. This By-law shall be referred to as the "Tax Penalty By-law".

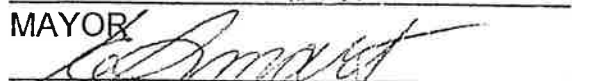
READ a first time this 26<sup>th</sup> day of May, 1998.

READ a second time this 26<sup>th</sup> day of May, 1998.

READ a third time and finally passed this 26<sup>th</sup> day of May, 1998.



MAYOR

  
CHIEF ADMINISTRATIVE OFFICER