

**COUNTY OF ST. PAUL NO. 19**

**BY-LAW NO. 1624**

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A Bylaw of the County of St. Paul No. 19 in the Province of Alberta, to set penalties for unpaid taxes pursuant to Sections 344 and 345 of the Municipal Government Act SA 2000, Chapter M-26.1 with amendments thereto.

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**UNDER** authority and pursuant to the provisions of Section 344, 345 and 346 of the Municipal Government Act SA 2000, Chapter M-26.1 and amendments thereto, the Council of the County of St. Paul No. 19 enacts as follows:

1. a) THAT a penalty of three (3%) percent shall be applied to all current taxes remaining unpaid after the 30<sup>th</sup> day of June in any year, commencing in the year 2013.  
  
b) THAT a penalty of ten (10%) percent shall be applied to all current taxes remaining unpaid after the 30<sup>th</sup> day of November in any year, commencing in the year 2013.  
  
b) THAT the said penalties, when applied, shall form part of the current unpaid taxes.
2. THAT if, after the thirty-first (31<sup>st</sup>) day of January in any year, any taxes which became due and payable remain unpaid, there shall be a ten (10%) percent penalty added on the first (1<sup>st</sup>) day of February, and each subsequent February first (1<sup>st</sup>) thereafter so long as the taxes remain unpaid, and every amount so added shall form part of the taxes in respect of which it is imposed. This penalty will commence in the year 2014.
3. Notwithstanding the provisions of clauses 1 and 2, should dates stated therein (July 1, December 1 and February 1) fall on a non-working day, then the penalties shall be imposed at the end of the first working day after those dates.
4. This Bylaw shall come into force and effect on March 2, 2013.
5. Bylaw No. 1400 dated March 11, 2003 to be rescinded upon this bylaw coming into force and effect.

Read a first time in Council this 11<sup>th</sup> day of December, A.D. 2012.

Read a second time in Council this 11<sup>th</sup> day of December, A.D. 2012.

Read a third time in Council this 11<sup>th</sup> day of December, A.D. 2012.

*(Original signed by Reeve S. Upham)*

*(Original signed by CAO S. Kitz)*

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Reeve

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Chief Administrative Officer