
**A BYLAW FOR THE TOWN OF ONOWAY IN THE PROVINCE OF ALBERTA, FOR
THE PURPOSE OF IMPOSING PENALTIES ON UNPAID TAXES**

WHEREAS, Section 344 and 345 of the Municipal Government Act, being Chapter M-26, RSA 2000, permits Council to pass a bylaw to impose penalties on unpaid taxes, and

WHEREAS, the Council of the Town of Onoway, in the Province of Alberta, deems it expedient to impose penalties on unpaid taxes;

NOW THEREFORE, the Council of the Town of Onoway enacts as follows:

- 1) The Taxes in the Town of Onoway are due and payable on September 30th for the year in which the taxes are levied.
- 2) Where any taxes levied for the current year remain unpaid after September 30, these outstanding taxes are subject to a penalty thereon in the amount of 10% on the first day of October; 5% on the first day of November, 5% on the first day of December, 2020.
- 3) For the purpose of section (2), a reference to "the outstanding taxes" shall be deemed not to include the amount of any penalties thereon.
- 4) Any taxes that are not paid on or before the 31st day of December of the current year, shall be deemed to be in arrears and shall be in each subsequent calendar year, subject to a penalty of 15% on the 1st day of January with respect to the amount of taxes so in arrears. This provision applies to any taxes and applicable penalties that are levied but remain unpaid as of the 31st day of December, and to all taxes which may hereafter be deemed to be in arrears in accordance with section 345 of the Municipal Government Act.
- 5) That Bylaw No 704-11 is hereby repealed.
- 6) That this Bylaw shall come into force and have effect on the date of third and final reading.

BYLAW NO. 773-20
Town of Onoway
Municipal Government Act RSA 2000 Chapter M-26
Section 344 and 345

READ a first time this 7th day of May, 2020

READ a second time this 7th day of May, 2020

UNANIMOUS CONSENT to proceed to third reading this 7th day of May, 2020

READ a third time this 7th day of May, 2020

SIGNED this 7th day of May, 2020



Mayor Judy Tracy



Wendy Wildman, Chief Administrative Officer