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

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**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 June 30 for the year in which the taxes are levied.
  
- 2) Where any taxes levied for the current year remain unpaid after June 30, these outstanding taxes are subject to a penalty thereon in the amount as follows:
  - 10% on the first day of July.
  - 2% on the first day of August.
  - 2% on the first day of September.
  - 2% on the first day of October.
  - 2% on the first day of November.
  - 2% on the first day of December.
  
- 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 31<sup>st</sup> 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 1<sup>st</sup> 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 31<sup>st</sup> day of December, and

**BYLAW NO. 803-23**  
**Town of Onoway**  
**Municipal Government Act RSA 2000 Chapter M-26**  
**Section 344 and 345**

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5) That Bylaw No 773-20 is hereby repealed.

READ a first time this 24th day of May, 2023

READ a second time this 24th day of May, 2023

UNANIMOUS CONSENT to proceed to third reading this 24th day of May, 2023

READ a third time this 24th day of May, 2023

SIGNED this 24th day of May, 2023

Signed by Mayor Lenard Kwasny

Signed by  
Jennifer Thompson, Chief Administrative Officer