

**WOODLANDS COUNTY  
BYLAW 601/23  
IN THE PROVINCE OF ALBERTA**

**A BYLAW BEING ENACTED TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON UNPAID TAXES**

**WHEREAS**, under the provisions of Section 344 of the *Municipal Government Act*, being Chapter M-26 of the Revised Statutes of Alberta, 2000, as amended, Council may by bylaw impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice;

**AND WHEREAS**, under the provisions of Section 345 of the *Municipal Government Act*, Council may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after the 31st day of December of the year for which they are levied, and in each following year thereafter so long as the taxes remain unpaid;

**AND WHEREAS**, under the provision of Section 346 of the *Municipal Government Act*, a penalty imposed under section 344 or 345 is part of the tax in respect of which it is imposed;

**NOW THEREFORE** the Council of Woodlands County, duly assembled, enacts the following:

**1. SHORT TITLE:**

- 1.1. This bylaw is called the “2023 Tax Penalty Bylaw”

**2. TAXES:**

- 2.1. That all current taxes shall be due and payable on or before the 30th day of June.
- 2.2. If any taxes levied in the current year remain unpaid after the 30<sup>th</sup> day of June 2023 there shall be imposed a penalty of six (6%) percent on the 1<sup>st</sup> business day of July 2023.
- 2.3. If any taxes levied in the current year remain unpaid after the 31<sup>st</sup> day of August 2023 there shall be imposed a penalty of six (6%) percent on the 1<sup>st</sup> business day of September, 2023.
- 2.4. In the event of any arrears of taxes remaining unpaid after June 30<sup>th</sup>, in the succeeding year there shall be levied a penalty of six (6%) percent, on the 1st day of July and in each succeeding year thereafter so long as the taxes remain unpaid.
- 2.5. Any penalty imposed hereunder shall be added to and shall form part of the unpaid taxes.

**3. SEVERABILITY:**

- 3.1. Should any provisions of this Bylaw become invalid, void, illegal or otherwise not enforceable, it shall be considered separate and severable from the bylaw and the remainder shall remain in force and be binding as though such provision had not been included.

**4. REPEAL:**

4.1. That Bylaw 588/22 and all amendments thereto be, and are, hereby repealed.

**5. EFFECTIVE DATE:**

5.1. That this Bylaw shall come into force and have effect from and after the date of third and final reading thereof.

READ a first time this 17<sup>th</sup> day of May 2023.

READ a second time this 17<sup>th</sup> day of May 2023.

READ a third time this 17<sup>th</sup> day of May 2023.

*Original Signed*

\_\_\_\_\_  
Reeve

*Original Signed*

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CAO