

WOODLANDS COUNTY
BYLAW NO. 095/99

PROVINCE OF ALBERTA

A BYLAW BEING ENACTED FOR THE PURPOSE OF
PROVIDING FOR THE IMPOSITION OF PENALTIES ON UNPAID TAXES

WHEREAS Sections 344 and 345 of the Municipal Government Act, S.A. 1994, c. M-26.1, as amended, provides that a council may impose penalties on unpaid taxes;

AND WHEREAS the Council of Woodlands County deems it expedient to impose penalties on unpaid taxes;

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

1. That all taxes of Woodlands County shall be payable on the 30th day of June in each and every year, except where a tax is levied in connection with a supplementary assessment bylaw, in which case the date of payment shall be set out in a separate bylaw.
2. (a) That there shall be imposed on all taxes remaining unpaid after the 30th day of June in the year in which such taxes are levied a penalty of six (6%) percent, which penalty shall be added to the unpaid taxes and become part thereof.

(b) That there shall be imposed on all taxes remaining unpaid after the 31st day of August in the year in which such taxes are levied a penalty of six (6%) percent, which penalty shall be added to the unpaid taxes and become part thereof.
3. (a) That there shall be imposed on all taxes remaining unpaid after the 30th day of June following the year in which such taxes are levied an additional penalty of six (6%) percent, which penalty shall be added to the taxes as of the 1st day of July in the same year and which penalty shall be imposed in each succeeding year thereafter so long as the taxes remain unpaid.

(b) That there shall be imposed on all taxes remaining unpaid after the 31st day of August following the year in which such taxes are levied an additional penalty of six (6%) percent, which penalty shall be added to the taxes as of the 1st day of September in the same year and which penalty shall be imposed in each succeeding year thereafter so long as the taxes remain unpaid.
4. That Bylaw No. 049/96 of Woodlands County be and is hereby repealed.

This Bylaw shall have force and take effect on the final reading thereof.

READ a first time this 22nd of November, A.D. 1999.

READ a second time this 22nd of November, A.D. 1999.

READ a third time this 7th of December, A.D. 1999.



D. Borg, Reeve



N. Kjemhus, Municipal Administrator

Woodlands County
1999 Property Tax Penalty Survey

Municipality	Date Property Tax Bills Mailed in 1999		June 30	July 1	July 6	Aug 1	Sept 1	Oct 1	Nov 1	Nov 16	Dec 31	Jan 1	Feb 1	March 1	April 1	May 1	Total One Year Period
Woodlands County	May 25	Current		12.0%													12.0%
		Arrears		12.0%													12.0%
Municipal District of Big Lakes	May 13	Current		7.5%								7.5%					15.0%
		Arrears		7.5%								7.5%					15.0%
Municipal District of East Peace	May 26	Current		4.0%		2.0%	2.0%	2.0%	2.0%								12.0%
		Arrears		4.0%		2.0%	2.0%	2.0%	2.0%								12.0%
Town of Edson	May 10	Current		6.0%		6.0%						6.0%					18.0%
		Arrears		6.0%								6.0%					12.0%
County of Athabasca	May 30	Current				4.0%			8.0%							12.0%	24.0%
		Arrears														12.0%	12.0%
Municipal District of Lesser Slave River	May 20	Current		6.0%					6.0%			12.0%					24.0%
		Arrears										12.0%					12.0%
County of Barrhead	June 15	Current					8.0%		4.0%					4.0%			16.0%
		Arrears					8.0%		4.0%					4.0%			16.0%
Westlock County	June 30	Current				2.0%			10.0%							18.0%	30.0%
		Arrears				- actual date, Aug 2			- actual date, Nov 2							18.0%	18.0%
Lac Ste. Anne County	June 11	Current				6.0%	2.0%	2.0%	2.0%			2.0%	4.0%	6.0%			24.0%
		Arrears										2.0%	4.0%	6.0%			12.0%
Town of Whitecourt	June 1	Current			16.0%							16.0%					32.0%
		Arrears										16.0%					16.0%
Municipal District of Opportunity	June 30	Current					4.0%					2.0%					6.0%
		Arrears										2.0%					2.0%
Town of Hinton	May 19	Current		9.0%		6.0%						15.0%					30.0%
		Arrears										15.0%					15.0%
Town of Barrhead	April 30	Current		12.0%								12.0%					24.0%
		Arrears										12.0%					12.0%
Yellowhead County	April 30	Current	6.0%									6.0%					12.0%
		Arrears										6.0%					6.0%
Municipal District of Greenview	May 30	Current							8.0%			10.0%					18.0%
		Arrears										18.0%					18.0%

Notes:

1) Compounding of interest is not included in the "Total - One Year Period" interest calculation.

2) Interest percentages after December 31 are shown separately as "current" and "arrears" even though the current bill is actually in arrears on January 1.