

**Town of Bon Accord
Bylaw #1999-04**

**BEING A BYLAW OF THE TOWN OF BON
ACCORD IN THE PROVINCE OF ALBERTA TO
PROVIDE FOR IMPOSITION OF PENALTIES
ON UNPAID TAXES AND TO PROVIDE A
PLACE AND METHOD OF PAYMENT.**

WHEREAS, Section 344, 345 & 346 of the Municipal Government Act, Statutes of Alberta, 1994, Chapter M.26.1 (the "Act"), and amendments thereto, authorizes Council to impose penalties on unpaid taxes and add said penalties as part of the taxes in respect of which they are imposed;

NOW THEREFORE, the Council of the Town of Bon Accord, in the Province of Alberta, duly assembled, hereby enacts as follows:

1. In the event of any current taxes remaining unpaid after the 30th of June in the same year in which the taxes are levied, there shall be added thereto, by way of a penalty, amounts shown in the following manner:

July 1	9%
October 1	6%,

in the same year in which the taxes are levied. This penalty shall be imposed on the outstanding principle of current taxes and shall not be imposed on any penalties.


2. In the event of any taxes remaining unpaid after the 31st of December in the same year in which they are levied, there will be added thereto, by way of penalty, an amount of fifteen percent (15%), so long as the taxes remain unpaid and that the penalty imposed will be added on the first day of January of the succeeding year. Any penalties imposed under Section 1 shall be added to and form part of the unpaid current taxes.
3. All taxes levied by the Town of Bon Accord are due and payable at the Town of Bon Accord Municipal Office. The payment will be made by cash, cheque or money order.
4. The Town of Bon Accord considers the Canada Post Office in the same light as an agent and any tax forwarded by mail and postmarked prior to any specified penalty date will be deemed to have been received prior to the penalty date.

This Bylaw rescinds Bylaw #1997-01 relating to penalties on taxes and becomes effective upon third reading of this Bylaw.

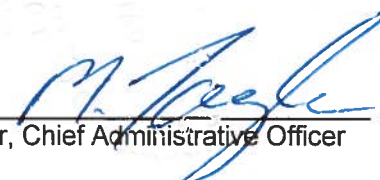
READ a FIRST time this 18 Day of May, 1999.

READ a SECOND time this 18 Day of May, 1999.

READ a THIRD time and finally PASSED this 18 Day of May, 1999.



Dave Latta, Mayor



Martin Taylor, Chief Administrative Officer