TOWN OF DRUMHELLER

BY-LAW NO. 03.02

BEING A BY-LAW OF THE TOWN OF DRUMHELLER TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON UNPAID TAXES.

PURSUANT to Sections 344(1) and 345(1) of the Municipal Government Act, being Chapter M-26.1, R.S.A. 1994, as amended, Council for the Town of Drumheller, duly assembled, enacts as follows:

- 1. Taxes shall be paid on or before August 31st in the year in which they are levied.
- 2. Taxes not paid by August 31st in any year in which they are levied shall have a penalty of 5% imposed on them on September 1 in the year in which they are levied.
- 3. Taxes not paid by October 31st in the year in which they are levied shall have a penalty of 5% imposed on them on November 1 in the year in which they are levied.
- 4. To any and all taxes remaining unpaid after the 31st day of December in any year, a penalty of three quarters of one percent (.75%) calculated on the amount of unpaid taxes thereon shall be added on the 1st day of January of the next year and on the first day of each month thereafter.
- 5. Where supplementary taxes have been levied, any supplementary taxes remaining unpaid after March 31st of the following year shall be subject to a penalty of (.75%) on the 1st day of April in the same year, and on the first day of each month thereafter.
- 6. That this by-law comes into effect for the 2002 taxation year.
- 7. That Town of Drumheller By-law No. 20.98 hereby be repealed.

Read a first time this 14th day of January 2002.

Read a second time this 28th day of January 2002.

Read a third time and finally passed this 28th day of January 2002.

CHIEF ADMINISTRATIVE OFFICER