

**BY-LAW 727/2002**  
**A By-law Of The Town of Manning, In The Province Of Alberta**  
**For The Purpose Of Authorizing A Penalty Of Current Taxes And Arrears Of Taxes**

**Whereas** Section 344 and 345 of the Municipal Government Act, Statutes of Alberta, 1994, Chapter M-26.1, states that a 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;

A penalty under Section 344 is imposed at the rate set out in this by-law;

The penalty must not be imposed sooner than 30 days after the tax notice is sent out;

**And Whereas** Section 345 of the Municipal Government Act, Statutes of Alberta, 1994, Chapter M-26.1, states that a Council may by by-law impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed;

A penalty under Section 345 is imposed at the rate set out in this by-law;

The penalty must not be imposed sooner than January 1 of the year following in which the tax was imposed or any later date specified in this by-law;

**And Whereas** The Council of the Town of Manning, duly assembled, deems it expedient that penalties be imposed in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice and in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed;

**Now Therefore** The Council of the Town of Manning, duly assembled, hereby enacts as follows:

Any current taxes remaining unpaid sixty (60) days after mailing of the tax notice shall have added to them an amount equal to 10 percent of the said unpaid current taxes by way of penalty;

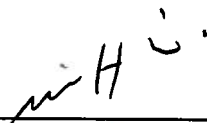
Any taxes remaining unpaid after December 31 of the year for which they are levied shall have added thereto a penalty of 10 percent in the next succeeding year and each succeeding year thereafter so long as the taxes remain unpaid.

By-law 703/1998 is hereby repealed.

Read a first time this 23 day of January 2002

Read a second time this 23 day of January 2002.

Read a third and final time and passed this 23 day of January 2002.



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Mayor



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Municipal Administrator