



**TOWN OF MANNING, ALBERTA**

**BYLAW #876-20**

**TAX PENALTY BYLAW**

**WHEREAS** the Municipal Government Act, R.S.A. 2000, C.M-26, as amended, provides for the provision of providing penalties on unpaid taxes at rates established by the Municipal Council;

**AND WHEREAS** the Council of the Town of Manning has deemed it necessary to update Bylaw 727/2002, being the current Bylaw providing for penalties on unpaid taxes

**NOW THEREFORE:** The Council of the Town of Manning, in the Province of Alberta, duly assembled, enacts as follows:

**SEVERABILITY**

If any provision of this by-law is declared invalid because of any word, phrase, clause, sentence, paragraph or section of this by-law or any documents which form part of the by-law or an application thereof to any person or circumstance is declared invalid, the remaining provisions shall not be affected thereby, but shall remain in force.

**SECTION 1 - SHORT TITLE:**

1. This Bylaw may be cited as the "Town of Manning Tax Penalty Bylaw"

**SECTION 2 - PENALTIES**

2. That a penalty shall be imposed on all current taxes (including special levies) remaining unpaid in each year as follows:
  - a) That an initial amount of TEN PERCENT (10%) shall be added by way of a penalty on any current taxes remaining unpaid after sixty (60) days from the date of mailing of the tax notice.
  - b) That an amount of TEN PERCENT (10%) shall be added to and shall form a part of the taxes remaining unpaid after December 31 of the year in which they are levied, and in each succeeding year so long as the taxes remain unpaid.

**SECTION 3 - NOT WITHSTANDING THE ABOVE**

3. For the purpose of the 2020 tax year, the TEN PERCENT (10%) penalty shall be imposed as follows;
  - a) Current unpaid taxes (including special levies) that remain unpaid 61 days from the date of mailing of the 2020 tax notices, shall not have a TEN PERCENT (10%) penalty imposed upon.
  - b) An amount of TEN PERCENT (10%) shall be added to and shall form a part of the taxes remaining unpaid after December 31 of the year in which they are levied, and in each succeeding year so long as the taxes remain unpaid.

**SECTION 4 – REPEAL OF FORMER BYLAWS**

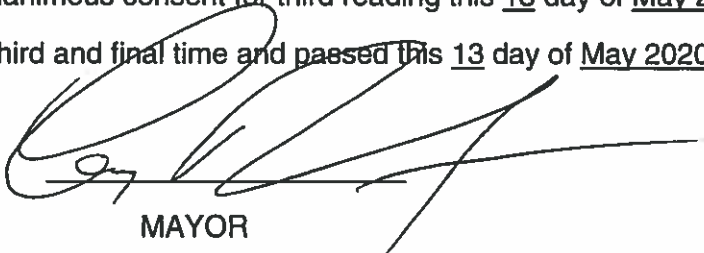
4. Bylaw No. 727/2002, and any amendments are hereby repealed.


Read a first time this 13 day of May 2020.

Read a second time this 13 day of May 2020.

Given unanimous consent for third reading this 13 day of May 2020.

Read a third and final time and passed this 13 day of May 2020.

  
MAYOR

  
Chief Administrative Officer