

**TOWN OF OYEN  
BYLAW NUMBER 818-12**

**A BYLAW OF THE MUNICIPALITY OF THE TOWN OF OYEN to  
impose penalties on unpaid taxes.**

**WHEREAS**

Under the provisions of Section 344, 345 and 346 of the Municipal Government Act Chapter M-26.1, and amendments thereto, the Council of the Town of Oyen (hereafter called the Council) is authorized to impose penalties on unpaid taxes;

**AND WHEREAS**

The Council of the Town of Oyen deems it expedient to impose penalties on unpaid taxes;

**NOW THEREFORE**

Council of the Town of Oyen, in the Province of Alberta, Duly Assembled, Enacts as Follows:

**1. TITLE**

This Bylaw may be referred to as the "Tax Penalty Bylaw".

- 2.** This Bylaw applies to all taxes imposed by the Town of Oyen except to the extent that another bylaw provides otherwise.
- 3.** If any taxes remain unpaid after July 31 of the year in which the taxes were imposed, penalties shall be levied on the unpaid taxes at a rate of ten percent (10%) on August 1 of that year.
- 4.** For the purpose of calculating penalties under sections 3:
  - (a)** penalties shall not be compounded, and
  - (b)** the amount of a penalty is calculated by multiplying the current years unpaid taxes by ten percent (10%)
- 5.** Taxes remaining unpaid by December 31st in any year in which they are levied shall have an additional penalty of ten percent (10%) imposed on them on January 1st of the succeeding year and each year thereafter so long as the taxes remain unpaid.
- 6.** For the purpose of calculating penalties under section 5,
  - (a)** taxes remaining unpaid as of December 31 include penalties remaining unpaid as of that date, and
  - (b)** the amount of a penalty is calculated by multiplying the total outstanding taxes by ten percent (10%)
- 7.** Taxes and penalties imposed and remaining unpaid prior to the coming into force of this Bylaw shall be subject to the imposition of penalties in accordance with the provisions of this Bylaw from the date that this Bylaw comes into force.
- 8.** Despite any provision of this Bylaw to the contrary, a penalty may not be imposed under this Bylaw until 30 days after the tax notice is sent out.
- 9.** Bylaw No. 713-97, the Tax Instalment Payment Plan and Tax Penalty Bylaw, is repealed.
- 10.** This Bylaw shall come into force at the beginning of the day that it is passed.



11. This bylaw shall come into effect upon Third and Final Reading, and shall continue from year to year until the Repeal of this Bylaw.

Read a first time this 6<sup>th</sup> day of November, 2012

Read a second time this 6<sup>th</sup> day of November, 2012

Read a third time and passed this 6<sup>th</sup> day of November, 2012



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MAYOR



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CHIEF ADMINISTRATIVE OFFICER

