

**TOWN OF MILLET
BYLAW #2021-05**

**A BYLAW OF THE TOWN OF MILLET, IN THE PROVINCE OF ALBERTA,
RELATING TO THE IMPOSITION OF PENALTIES ON UNPAID TAXES.**

WHEREAS, pursuant to Section 344 and 345 of the Municipal Government Act, SA 2020 c.M-26.1, as amended, a Council may impose penalties for non-payment of taxes.

NOW THEREFORE, the Council of the Town of Millet, duly assembled, hereby enacts as follows:

1. THAT in the event of any current taxes, including local improvement benefit and/or special benefit taxes, remaining unpaid thirty (30) days after the mailing of the tax notice or after the FIFTEEN (15th) day of July, whichever is the latter, of the year which the same was levied, there shall be added by way of penalty an amount of eighteen (18%) per centum and any amount so added shall for a part of the outstanding taxes.
2. Properties which are included in the Pre-authorized Tax Payment Installment Plan are exempt from the penalty levied pursuant to Section 1 of this Bylaw.
3. THAT all taxes remaining unpaid after the THIRTY FIRST (31st) day of December in the year in which they are levied shall have added thereto by way of penalty, an amount equal to eighteen (18%) per centum of the outstanding balance, such penalty to be assessed on the FIRST (1st) day of January of the succeeding year, and in each succeeding year so long as the taxes remain unpaid.
4. THAT any percentage charge imposed under this Bylaw shall be added to and forms a part of the unpaid taxes.
5. THAT nothing in this Bylaw shall be construed to extend the time for payment of taxes nor in any way to impair the right of distress or any other remedy provided by the Municipal Government Act for the collection of taxes.
6. AND THAT this Bylaw comes into effect on May 31st, 2021, and that Bylaw Number 2003/08 in this regard is hereby rescinded.

Read a first time this 28th day of April, A.D., 2021.

Read a second time this 28th day of April, A.D., 2021.

Read a third time and finally passed this 28th day of April, A.D., 2021.

TOWN OF MILLET

MAYOR

CHIEF ADMINISTRATIVE OFFICER