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**THE VILLAGE of IRMA, Alberta  
PENALTY ON UNPAID TAXES  
BYLAW 21-04**

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**Whereas**, pursuant to Section 344 of the Municipal Government Act, S.A.1994, c.M-26.1, the Municipality of the Village of Irma may impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice;

**Whereas**, pursuant to Section 345 of the Municipal Government Act, S.A. 1994, c.M-26.1, the Municipality of the Village of Irma may impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31<sup>st</sup> of the year in which it is imposed;

**Now therefore** the Council of the Village of Irma pursuant to the terms of the Municipal Government Act, as amended, hereby enacts as follows:

1. That a penalty of 3% on the unpaid current tax levy will be applied on the 1<sup>st</sup> day of each month starting August 1<sup>st</sup> and monthly thereafter on the first day of every month until December 31<sup>st</sup> of the current year, and
2. That on January 1<sup>st</sup> annually in any and any succeeding year, an additional penalty of 3% will be applied, if the annual tax (and any other outstanding tax balances) remains unpaid after December 31<sup>st</sup> of the year in which it is imposed, and
3. Any penalty imposed under this by-law shall be added to and form part of the unpaid annual or outstanding taxes and any costs associated with tax recovery proceedings related to a specific or any parcel shall in accordance with Section 553(1) of the MGA be added to the appropriate roll number as part of the tax penalty process on unpaid annual or outstanding taxes, as imposed by this Bylaw.

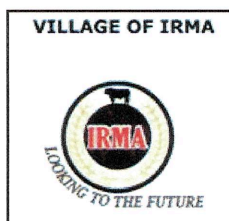
This Bylaw shall come into force upon the day, which it finally passed by the Municipal Council.

This Bylaw upon signing remains in effect for the 2021 annual taxes and the duration of its levy and deadlines.

That this Bylaw shall take effect on the date of the third and final reading.

READ a first time this 13<sup>th</sup> day of April, 2021  
READ a second time this 13<sup>th</sup> day of April, 2021  
Given Unanimous consent to go to third reading on this 13<sup>th</sup> day of April, 2021  
READ a third and final time on this 13<sup>th</sup> day of April, 2021

**SIGNED** this 13<sup>th</sup> day of April, 2021.



The Village of Irma,  
The Province of Alberta, Canada

  
\_\_\_\_\_  
Chief Elected Official

  
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Chief Administrative Officer

Initials of Mayor and CAO: