
**THE VILLAGE of IRMA, Alberta
PENALTY ON UNPAID TAXES
BYLAW 22-02**

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 31st 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 1st day of each month starting August 1st and monthly thereafter on the first day of every month until December 31st of the current year, and
2. That on January 1st 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 31st 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 2022 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.

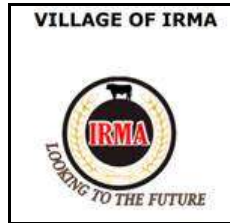
READ a first time this 12th day of April, 2022

READ a second time this 12th day of April, 2022

Given Unanimous consent to go to third reading on this 12th day of April, 2022

READ a third and final time on this 12th day of April, 2022

SIGNED this 12th day of April, 2022.



The Village of Irma,
The Province of Alberta, Canada

Chief Elected Official

Chief Administrative Officer

Initials of Mayor and CAO:
