

Village of Warner
In the Province of Alberta
By-Law 496-05

Property Tax Penalties

BEING A BY-LAW OF THE VILLAGE OF WARNER IN THE PROVINCE OF ALBERTA TO PROVIDE FOR PENALTIES WITH RESPECT TO NON-PAYMENT OR LATE PAYMENT OF TAXES.

WHEREAS pursuant to the provisions of the Municipal Government Act (Alberta), sections 344, 345 and 346 authorize the Village of Warner to set and impose penalties on all outstanding property taxes assessed by the Village of Warner.

1 DEFINITIONS

- 1.1 *“Council”* shall mean the Council of the Village of Warner;
- 1.2 *“Municipality”* shall mean the Incorporated Village of Warner;
- 1.3 *“Tax”* and *“Taxes”* shall mean all property taxes, and any other taxes lawfully imposed by Council pursuant to the Municipal Government Act (Alberta) or any other statutes of the Province of Alberta;
 - 1.3.1 And will include all past arrears and penalties as part of the current Property Tax levy.
- 1.4 *“Tax Notice”* shall mean the notice sent out by the Municipality outlining all taxable property and businesses shown on the tax roll of that Municipality.

2 PENALTIES

- 2.1 Where any Taxes levied for the current year remain unpaid after the prescribed due date as shown on the Tax Notice, such Taxes are subject to a penalty thereon in the amount of twelve percent (12%) on the entire outstanding balance.
- 2.2 Where on December 31 of the current tax year any Taxes that remain unpaid pursuant to Section 1.1, such unpaid Taxes shall be deemed to be in arrears and shall be in each calendar year subject to a penalty payable in the amount of twelve percent (12%) to be levied on the 1st day of January of the following year.
- 2.3 For the purposes of Sections 1.1 and 1.2, this By-Law shall apply to all past, present and future penalties that have been or will be imposed by the Village of Warner, until such time as Council determines to reassess the rate of penalties.

3 NOTICE

3.1 Notice of assessed penalties will be in writing.

Read a first time this 5th day of December, 2005

Read a second time this 5th day of December, 2005

Read a third and final time this 12th day of January, 2006.



Mayor Dennis Lagler



Deputy Mayor