



VILLAGE OF CREMONA

BYLAW NO. 512-24

BEING A BYLAW TO PROVIDE FOR PENALTIES

WITHIN THE VILLAGE OF CREMONA, IN THE PROVINCE OF ALBERTA

(hereinafter referred to as 'Municipality' or Corporation)

WHEREAS: by authority of Section 344 of the Municipal Government Act, Revised Statutes of Alberta, 2000, Chapter M-26, Council 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.

AND WHEREAS: by authority of Section 345 of the Municipal Government Act, Revised Statute of Alberta, 2000, Chapter M-26, a Council may impose penalties in any year following the year in which tax is imposed if the tax remains unpaid after December 31st of the year in which it is imposed.

AND WHEREAS: the penalty imposed under Section 344 shall be added to and form part of the unpaid taxes, as long as no penalty is imposed sooner than 30 days after the tax notice is sent out;

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Village of Cremona duly assembled enacts as follows:

1. BYLAW TITLE

That the Bylaw shall be known as the "**Tax Penalty Bylaw**".

2. SEVERABILITY

In the event that section or sections of this bylaw thereof are found by a Court of competent jurisdiction to be invalid or ultra vires, such section, sections or parts thereof shall be deemed to be severable, with all other sections or parts of this bylaw remaining in the full force and effect.

3. APPLICATIONS

- i. All current taxes levied in each year are required to be paid on or before June 30TH in that year.
- ii. A penalty of eight percent (8%) shall be added to all outstanding levies not paid on or before June 30th in 2024 year.
- iii. A penalty of twelve percent (12%) shall be added to all taxes remaining unpaid after December 31st in any year.
- iv. Said penalties shall be added to and form part of the unpaid taxes.
- v. Any penalty imposed is part of the tax in respect of which it is imposed.
- vi. This Bylaw shall remain in effect for all taxes levied in the year 2024, and for all arrears of taxes remaining unpaid after June 30th, 2024.
- vii. This Bylaw will be rescinded every year prior to June 30th.

READ A FIRST TIME THIS 28th DAY OF MAY A.D., 2024.

READ A SECOND TIME THIS 28th DAY OF MAY A.D., 2024.

**GIVEN UNANIMOUS CONSENT TO GO TO THIRD READING ON THIS 28TH
DAY OF MAY A.D., 2024**

READ A THIRD AND FINAL TIME THIS 28TH DAY OF MAY A.D., 2024.



Mayor, Tim Hagen



CAO, Karen O'Connor