

**SUMMER VILLAGE OF YELLOWSTONE  
BY-LAW NO. 152**

**BEING A BYLAW OF THE SUMMER VILLAGE OF YELLOWSTONE,  
IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR  
THE LEVYING OF PENALTIES ON UNPAID TAXES.**

**WHEREAS**, Section 344 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta, 2000 with amendments in force as of October 18<sup>th</sup>, 2004, provides that a Council of the municipality may, by by-law, 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**, Section 345 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta, 2000 with amendments in force as of October 18<sup>th</sup>, 2004, provides that a Council may by by-law 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, and;

**WHEREAS**, Section 346 of the Municipal Government Act being Chapter M-26 of the Revised Statutes of Alberta, 2000 with amendments in force as of October 18<sup>th</sup>, 2004, states that a penalty imposed under section 344 or 345 is part of the tax in respect of which it is imposed.

**NOW THEREFORE**, the Council of the Summer Village of Yellowstone, duly assembled, enacts as follows:

That, on August 11<sup>th</sup> of each year and in each succeeding year a penalty of eighteen percent (18%) shall be levied upon and added to any remaining unpaid current taxes, and;

That, in the event of any taxes remaining unpaid after December 31<sup>st</sup> of a year for which they are levied, there shall be added thereto, by way of an additional penalty, eighteen percent (18%) on the 1<sup>st</sup> day of January and in each succeeding year so long as the taxes remain unpaid.

By-Law No.97 of the Summer Village of Yellowstone is hereby rescinded accordingly.

This by-law shall come into full force and effect upon the date of the third and final reading.

**READ A FIRST TIME** this 26<sup>th</sup> day of October AD 2005.

**READ A SECOND TIME** this 26<sup>th</sup> day of October AD 2005.

**READ A THIRD AND FINAL TIME** this 26<sup>th</sup> day of October AD 2005.

Signed by the Mayor and C.A.O. this 26<sup>th</sup> day of October AD 2005.

\_\_\_\_\_  
MAYOR, WADE HANLAN

(SEAL)

\_\_\_\_\_  
C.A.O., KATHY SKWARCHUK