

**TOWN OF ONOWAY  
BYLAW NO. 704-11**

**BEING A BYLAW TO PROVIDE FOR PENALTIES WITH RESPECT TO  
NON-PAYMENT OF TAXES**

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**WHEREAS**, the Municipal Government Act, being Chapter M-26-1 amendments thereto, provides Councils the authority to impose penalties for non-payment or late payment of taxes, current and arrears;

**NOW THEREFORE**, the Council of the Town of Onoway in the Province of Alberta, duly assembles, hereby enacts as follows:

- 1) Where any taxes levied for the current year remain unpaid after June 30, these outstanding taxes are subject to a penalty thereon in the amount of 10 percent on the first day of July, 2 percent on the first day of August, 2 percent on the first day of September, 2 percent on the first day of October, 2 percent on the first day of November, and 2 percent on the first day of December.
- 2) For the purpose of section 1 a reference to "the outstanding taxes" shall be deemed not to include the amount of any penalties thereon.
- 3) Any taxes which are not paid on or before the 31<sup>st</sup> day of December of the current year, shall be deemed to be in arrears and shall be in each subsequent calendar year, subject to a penalty of 15 percent on the 1<sup>st</sup> day of January with respect to the amount of taxes so in arrears. This provision applies to any taxes which are levied but remain unpaid as of the 31<sup>st</sup> day of December, and to all taxes which may hereafter be deemed to be in arrears in accordance with section 345 of the Municipal Government Act.
- 4) This bylaw becomes effective on the first day of January 2012.
- 5) That bylaw 568-01 be rescinded on the first day of January 2012.

READ a first time this 20<sup>th</sup> day of October, AD 2011

READ a second time this 20<sup>th</sup> day of October, AD 2011

READ a third time this 20<sup>th</sup> day of October, AD 2011

Signed by Dale Krasnow  
MAYOR

Signed by Wendy Wildman  
CAO