



**CITY OF BROOKS**

**BYLAW NO. 21/04**

**A BYLAW OF THE CITY OF BROOKS, IN THE PROVINCE OF ALBERTA  
TO PROVIDE FOR A PENALTY FOR LATE PAYMENT OF TAXES.**

**WHEREAS**, Sections 344 and 345 of the *Municipal Government Act* authorize a Council to impose penalties for late payment of taxes;

**NOW THEREFORE**, the Council of the City of Brooks, duly assembled, enacts as follows:

1. This Bylaw may be cited as the "Tax Penalty Bylaw".
2. There shall be levied upon all current taxes remaining unpaid after June 30<sup>th</sup> a 2% penalty which shall be added to and form part of the unpaid taxes. An additional penalty of 2% shall be levied upon all current taxes remaining unpaid after October 31<sup>st</sup> which shall be added to and form part of the unpaid taxes.
3. There shall be levied upon all taxes owing a penalty of 4% on March 1<sup>st</sup> of each year which shall be added to and form part of the unpaid taxes.
4. Bylaw No. 20/12 is hereby repealed.

Read a first time this 1<sup>st</sup> day of February, 2021.

Read a second time this 1<sup>st</sup> day of February, 2021.

Read a third time and finally passed this 1<sup>st</sup> day of February, 2021.



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Mayor



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Chief Administrative Officer