

**BY-LAW NO. 2261
OF THE
COUNTY OF GRANDE PRAIRIE NO. 1**

*Amended by
Bylaw 2334
Oct 6, 1997*

A By-law of the County of Grande Prairie No. 1, in the Province of Alberta, to repeal County of Grande Prairie By-Law No. 2228 and to impose penalties for non payment of taxes and tax arrears.

WHEREAS the Council of the County of Grande Prairie No. 1 deems it in the best interests of the ratepayers of the County of Grande Prairie to levy a penalty on taxes and tax arrears, and to provide for days that taxes may be paid, and;

WHEREAS Sections 344, 345 and 346 of the Municipal Government Act, Statutes of Alberta, 1994, Chapter M-26.1, authorizes the Council to impose such a penalty and provides that taxes may be paid on any day or days as provided herein.

THEREFORE, in conformance with the Municipal Government Act, Statutes of Alberta, 1994, Chapter M-26.1, the Council of the County of Grande Prairie No. 1 hereby enacts as follows:

1. In this By-Law, the following words shall be defined as:
 - a) "Business Day" shall mean every day of the week, Monday through Friday excepting statutory holidays and other holidays designated by the County of Grande Prairie No. 1;
 - b) "Taxes" means:
 - (i) a property tax,
 - (ii) a business tax,
 - (iii) a business revitalization zone tax,
 - (iv) a special tax,
 - (v) a well drilling equipment tax, and
 - (vi) a local improvement tax;
 - c) "Tax Arrears" means taxes that remain unpaid after December 31 of the year in which they are imposed.
2. Payment of Taxes and Tax Arrears are to be made by every taxable person at the administration office of the County of Grande Prairie No. 1, and may be paid on the following days:
 - a) Every Business Day;
 - b) During the last three Business Days of the month of June between the hours of 8:00 a.m. to 6:00 p.m.
3.
 - a) That in the event of any Taxes remaining unpaid after the last business day of June of the year in which they are levied, there shall be added thereto by way of a penalty, an amount of Three (3%) per cent on the first Business Day of July;
 - b) In the event that the last day of June is not a Business Day, the penalty amount of Three (3%) referred to in paragraph 3(a) above will be levied and added to the Taxes on the second Business Day of July;

- c) That in the event of any taxes or any part thereof remaining unpaid on the last Business Day of October in the year in which they are levied, there shall be added thereto by way of a further penalty, an amount of Twelve (12%) per cent on the first business day of November.

- 4. a) That in the event of any Tax Arrears remaining unpaid after the last business day of June, there shall be added thereto by way of a penalty, an amount of Three (3%) per cent on the first Business Day of July;

- b) In the event that the last day of June is not a Business Day, the penalty amount of Three (3%) referred to in paragraph 4(a) above will be levied and added to the Taxes on the second Business Day of July;

- c) That in the event of any Tax Arrears or any part thereof remaining unpaid on the last Business Day of October, there shall be added thereto by way of a further penalty, an amount of Twelve (12%) per cent on the first business day of November.

5. County of Grande Prairie By-Law No. 2228 is hereby repealed.

This By-law comes into effect upon the date of it finally being passed.

READ A FIRST, SECOND AND BY UNANIMOUS CONSENT , A THIRD AND FINAL TIME THIS 13TH DAY OF MAY A.D. 1996.



REEVE



COUNTY ADMINISTRATOR