

**BY-LAW 396/07**  
**Of The Village Of Rosemary**  
**In The Province Of Alberta**

A By-law of the Village of Rosemary, in the Province of Alberta, to provide for the imposition of penalties on all unpaid property taxes in the Village of Rosemary.

WHEREAS under the authority of Sections 344 and 345 of the *Municipal Government Act*, RSA 2000, Chapter M-26, with all amendments thereto, provides that a Council may authorize the imposition of penalties on all unpaid property taxes.

THEREFORE, by virtue of the power conferred upon it by the *Municipal Government Act*, RSA 2000, Chapter M-26, with all amendments thereto, the Council of the Village of Rosemary, in the Province of Alberta, duly assembled, enacts as follows:

1. This By-law may be cited and shall be known as the **“Tax Penalty By-law”** of the Village of Rosemary.
2. Property taxes remaining unpaid after sixty (60) days from the date of the tax notice in the year for which the property taxes are levied shall be assessed a penalty in the amount of eighteen (18) percent and said penalty shall form part of the unpaid property taxes.
3. Property taxes remaining unpaid after the thirty first (31) day of December of the year in which the property taxes are levied shall be assessed an additional eighteen (18) percent on the first (1) day of January of the following year and said penalty shall form part of the unpaid property taxes
4. Property taxes remaining unpaid after the thirty first (31) day of December in the years subsequent to the year in which the property taxes were levied shall be assessed penalty of eighteen (18) percent each year on the first (1) day of January and said penalty shall form part of the unpaid taxes.
5. This Bylaw shall come into full force and effect upon the date of third and final reading.
6. This Bylaw shall repeal Bylaw # 291/97.

READ a first time this 19th day of April 2007.

READ a second time this 24th day of May 2007.

READ a third time and finally passed this 24th day of May 2007.

MAYOR Scott Simpson

ADMINISTRATOR Margaret Loewen