



**BYLAW NUMBER 8M2002**

**A BYLAW OF THE CITY OF CALGARY TO FIX  
THE PENALTY ON UNPAID TAXES**

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THE MUNICIPAL COUNCIL OF THE CITY OF CALGARY DULY  
ASSEMBLED ENACTS THE FOLLOWING:

WHEREAS Sections 344, 345 and 346 of the Municipal Government Act S.A. 1994, c. M-26 allow Council to impose penalties for unpaid taxes in the current year and in other years;

AND WHEREAS Council deems it advisable to repeal the existing Bylaw to Fix the Penalty on Unpaid Taxes, being Bylaw Number 8M84, and the amendments to the said Bylaw contained in Bylaws 50M93 and 78M94, and to replace them with this Bylaw;

AND WHEREAS penalties for unpaid business taxes are dealt with separately under the Business Tax Bylaw.

NOW THEREFORE THE COUNCIL OF THE CITY OF CALGARY ENACTS  
AS FOLLOWS:

1. In this Bylaw:
  - (a) "taxes" means all municipal taxes and all amounts deemed to be municipal taxes excluding "business taxes" and "business revitalization zone taxes" imposed pursuant to Part 10, Divisions 3 and 4 of the Municipal Government Act S.A. 1994, c. M-26.
2.
  - (a) On the first day of July a penalty of seven (7%) percent of the unpaid amount of the current year's tax levy shall be imposed.
  - (b) On the first day of October a penalty of seven (7%) percent of the unpaid amount of the current year's tax levy shall be imposed.
3. All taxes imposed by the City of Calgary remaining unpaid after December 31 of the year in which they are imposed shall have added thereto, on the first day of every month of every year, commencing on the first day of January following the year in which taxes are imposed, a penalty equivalent to one (1 %) percent of the then unpaid taxes, so long as the taxes or any portion thereof remain unpaid.

4. A penalty imposed under Sections 2 and 3 above forms part of the tax in respect of which it is imposed.
5. Bylaw Numbers 8M84, 50M93 and 78M94 are hereby repealed.
6. This Bylaw comes into force on the date it is passed.

READ A FIRST TIME THIS 25<sup>TH</sup> DAY OF FEBRUARY 2002.

READ A SECOND TIME THIS 25<sup>TH</sup> DAY OF FEBRUARY 2002.

READ A THIRD TIME THIS 25<sup>TH</sup> DAY OF FEBRUARY 2002.

\_\_\_\_\_  
MAYOR

DATED THIS 25<sup>TH</sup> DAY OF FEBRUARY 2002.

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CITY CLERK

UNCERTIFIED COPY