

**TOWN OF LEGAL
BY LAW #10-2020
2020 PENALTY FOR UNPAID PROPERTY TAXES BYLAW AMENDMENT FOR COVID-19**

A BYLAW OF THE TOWN OF LEGAL, IN THE PROVINCE OF ALBERTA, TO AMEND THE PENALTY FOR UNPAID PROPERTY TAXES BYLAW #05-2016 TO PROVIDE RELIEF TO TAXPAYERS IN LIGHT OF THE COVID-19 PANDEMIC FOR THE 2020 TAX YEAR ONLY.

WHEREAS, pursuant to the provisions of the Municipal Government Act, Chapter M-26, R.S.A. 2000 and amendments thereto, the Council of the Town of Legal has adopted the Penalty for Unpaid Property Taxes Bylaw #05-2016; and

WHEREAS, to alleviate the financial impact on residents impacted by the COVID-19 pandemic, Council deems it appropriate to amend Bylaw #05-2016 to provide relief to those taxpayers in accordance with the provisions of this Bylaw.

NOW THEREFORE, the Council of the Town of Legal duly assembled enacts as follows:

1. This Bylaw may be cited as the "2020 Penalty for Unpaid Property Taxes Amendment for COVID-19".
2. Notwithstanding the provisions of Bylaw #05-2016, for the September-October 2020 penalty only:
 - a. That a Penalty of ten percent (10%) be applied to any unpaid current taxes which remain unpaid after the 30th day of September and penalty shall be added to the tax roll on October 1st, 2020
3. Except as modified by this Bylaw for the September-October 2020 timeline, in all other respects Bylaw #05-2016 is in force and effect.
1. This bylaw shall come into full force and effect on the date of its final passing and will expire once the October 1, 2020 penalty of ten (10%) has been applied.

Read a first time this 25 day of June, 2020

Read a second time this 25 day of June, 2020.

Read a third and final time this 25 day of June, 2020



Mayor


Chief Administrative Officer

