## THE SUMMER VILLAGE OF SANDY BEACH, Alberta PENALTY ON UNPAID TAXES BYLAW NO. 02-2022

**Whereas**, pursuant to Section 344 of the Municipal Government Act, S.A.1994, c.M-26.1, the Municipality of the Summer Village of Sandy Beach may impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice;

**Whereas**, pursuant to Section 345 of the Municipal Government Act, S.A. 1994, c.M-26.1, the Municipality of the Summer Village of Sandy Beach may impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31<sup>st</sup> of the year in which it is imposed;

**Now therefore** the Council of the Summer Village of Sandy Beach pursuant to the terms of the Municipal Government Act, as amended, hereby enacts as follows:

- That a penalty of 2% on the unpaid current tax levy will be applied on the 1<sup>st</sup> day of each month starting October 1<sup>st</sup> and monthly thereafter with these penalties reversed if the unpaid current year tax levy is paid by December 31<sup>st</sup>, and
- That on January 1<sup>st</sup> annually, a penalty of 3% will be applied if the all-outstanding tax remains unpaid after December 31<sup>st</sup> of the year in which the annual tax is imposed, and
- Any penalty imposed under this by-law shall be added to and form part of the unpaid taxes and any recovery costs of taxes (minus GST) in arrears shall be added to the appropriate roll number as part of the penalty process on unpaid taxes imposed by this Bylaw.

This bylaw shall come into force upon the day, which it finally passed by the Municipal Council.

All preceding bylaws including Bylaw 02-2021 relating to penalties on unpaid taxes is hereby repealed.

That this Bylaw shall take effect on the date of the third and final reading.

READ a first time this 21<sup>st</sup> day of April, 2022.
READ a second time this 21<sup>st</sup> day of April, 2022.
Given Unanimous consent to go to third reading on this 21<sup>st</sup> day of April, 2022.
READ a third and final time on this 21<sup>st</sup> day of April, 2022.

**SIGNED** this 21<sup>st</sup> day of April, 2022.



The Summer Village of Sandy Beach, The Province of Alberta, Canada

Mayor

Chief Administrative Officer