## SUMMER VILLAGE OF SANDY BEACH IN THE PROVINCE OF ALBERTA BYLAW NO. 02-2025

**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:

- 1. That a penalty of 6% on the unpaid current tax levy will be applied on the 1<sup>st</sup> day of each month starting July 1<sup>st</sup> and monthly thereafter until December 31<sup>st</sup>, and
- 2. That on January 1<sup>st</sup> annually, a penalty of 12% 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
- 3. 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. Monthly Tax Payment Plan are Direct Debit only. Tax Arrears Short Balances payments ("known as catching up payments") whether monthly or other are electronic (Interac or Direct Debit) payments only: monthly cheques will not be accepted for these payments only. TPP enrollment deadline Jan 15 of tax year.

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

All preceding bylaws including Bylaw 02-2024 relating to penalties on unpaid taxes is hereby repealed.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  $17^{th}$  day of April, 2025. READ a second time this  $17^{th}$  day of April, 2025. Given Unanimous consent to go to third reading on this  $17^{th}$  day of April, 2025. READ a third and final time on this  $17^{th}$  day of April, 2025.

SIGNED this 17th day of April, 2025.



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