



**A BYLAW OF THE SUMMER VILLAGE OF SUNDANCE BEACH
TO LEVY PENALTIES ON UNPAID TAXES**

WHEREAS Sections 344 and 345 of the MGA (as defined below) authorizes a council of a municipality to impose penalties on unpaid Taxes (as defined below) to encourage prompt payment of Taxes when they become due and payable;

WHEREAS the Council (as defined below) considers it desirable and expedient to impose penalties on unpaid Taxes;

NOW THEREFORE, the Council, duly assembled, enacts as follows:

1. SHORT TITLE

1.1 This Bylaw shall be known as the "Penalties on Unpaid Taxes Bylaw".

2. DEFINITIONS

2.1 Definitions used in this Bylaw, if not defined in this Bylaw, shall have the same meanings attributed to those definitions in the MGA.

2.2 In this Bylaw:

- a) **"Council"** means the Council of the Summer Village;
- b) **"MGA"** means the *Municipal Government Act, Revised Statutes of Alberta, 2000 Chapter M-26*;
- c) **"Summer Village"** means the Summer Village of Sundance Beach; and
- d) **"Taxes"** means property taxes, provincial education taxes, local improvement taxes and any other tax or charge that may be placed on the property tax roll of the Summer Village.

3. GENERAL INTERPRETATION

- 3.1 All schedules attached to this Bylaw form part of this Bylaw.
- 3.2 Headings or subheadings in this Bylaw are inserted for ease of reference and guidance purposes only and do not form part of this Bylaw.
- 3.3 Words in the singular include the plural and words in the plural include the singular.
- 3.4 Where this Bylaw cites or refers to any act, regulation, code or other bylaw,



the citation or reference to the act, regulation, code or other bylaw includes any amendments thereto before or after the commencement of this Bylaw, and includes reference to any act, regulation, code or other bylaw that may be substituted in its place.

- 3.5 Each provision of this Bylaw is independent of, and severable from, all other provisions and if any provision is declared invalid or unenforceable for any reason by a court of competent jurisdiction, all other provisions of this Bylaw remain valid and enforceable.
- 3.6 Nothing in this Bylaw relieves a person from complying with any provision of any federal, provincial or municipal law or regulation or any requirement of any lawful permit, order or license.

4. PENALTIES

- 4.1 Taxes are due and payable on June 30 of the year in which such Taxes were imposed or on such other due date (if any) as may be shown on the tax notice applicable to such Taxes.
- 4.2 If Taxes are not paid by the applicable due date described in section 4.1 above, then a penalty of 12% shall be imposed on, and added to, such Taxes on the earlier of the following dates:
 - (a) July 1 of the year in which such Taxes were imposed; or
 - (b) 30 days following the mailing date of the tax notice applicable to such Taxes.
- 4.3 If Taxes are not paid by December 31 of the year in which such Taxes were imposed, then a penalty of 15% shall be imposed on, and added to, such Taxes on January 1 of the year immediately following the year in which such Taxes were imposed.
- 4.4 If Taxes are not paid by December 31 of any year following the year in which such Taxes were imposed, then a penalty of 15% shall be imposed on, and added to, such Taxes on January 1 of each and every subsequent year until such Taxes have been paid in full.
- 4.5 Penalties which are imposed pursuant to sections 4.2, 4.3 or 4.4 above shall be added to, and shall form part of, Taxes in respect of which such penalties were imposed.



4.6 The Council may, in its discretion, waive all or any portion of any of the penalties which are imposed pursuant to sections 4.2, 4.3 or 4.4 above.

5. REPEAL

5.1 This Bylaw shall replace Bylaw No. P1-125 (Imposition of Penalties on Unpaid Taxes) and Bylaw No. P1-125 is hereby repealed.

6. COMING INTO FORCE

6.1 This Bylaw shall come into full force and effect upon final passing.

READ a first time this 11th day of March, 2021.

READ a second time this 11th day of March, 2021.

UNANIMOUS CONSENT to proceed to third reading this 11th day of March, 2021.

READ a third and final time this 11th day of March, 2021.

Peter Pellatt, Mayor
Summer Village of Sundance Beach

June Boyda, Chief Administrative Officer
Summer Village of Sundance Beach