

**SUMMER VILLAGE OF SANDY BEACH  
PENALTY ON UNPAID TAXES  
BYLAW NO. 03-2018**

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**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 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 after June 30 of each year a penalty of 3% will be levied upon and added to any unpaid current taxes, and
2. That if after the 31<sup>st</sup> day of December in any year any taxes which became due and payable in the current year remain unpaid there shall be added thereto by way of an additional penalty, 18% on the 1<sup>st</sup> day of January of the following year and each succeeding year so long as the taxes remain unpaid.
3. Any penalty imposed under this by-law shall be added to and form part of the unpaid taxes.

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

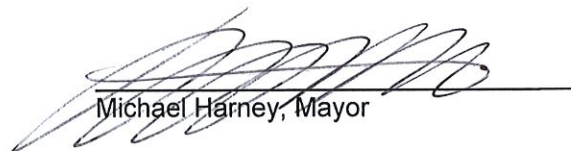
All preceding bylaws relating to penalties on unpaid taxes is hereby repealed.

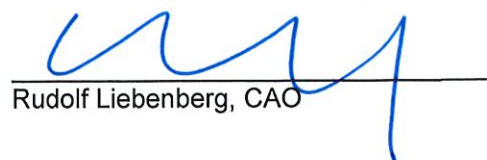
READ a first time this 19<sup>th</sup> day of April, 2018.  
READ a second time this 19<sup>th</sup> day of April, 2018.  
READ a third time this 19<sup>th</sup> day of April, 2018.

SIGNED AND PASSED this 19<sup>th</sup> day of April 2018.



The Summer Village of Sandy Beach

  
Michael Harney, Mayor

  
Rudolf Liebenberg, CAO