
THE SUMMER VILLAGE OF SANDY BEACH, Alberta
PENALTY ON UNPAID TAXES
BYLAW NO. 02-2023

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 31st 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 1st day of each month starting July 1st and monthly thereafter until December 31st, and
2. That on January 1st annually, a penalty of 12% will be applied if the all-outstanding tax remains unpaid after December 31st 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.

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

All preceding bylaws including Bylaw 02-2022 relating to penalties on unpaid taxes is hereby repealed.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 20th day of April, 2023.

READ a second time this 20th day of April, 2023.

Given Unanimous consent to go to third reading on this 20th day of April, 2023.

READ a third and final time on this 20th day of April, 2023.

SIGNED this 20th day of April, 2023.



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



Mayor



Chief Administrative Officer

