

BYLAW 144-25

SUMMER VILLAGE OF SUNSET BEACH A BYLAW TO ESTABLISH PENALTIES ON UNPAID TAXES

WHEREAS, pursuant to the Municipal Government Act, R.S.A. 2000, Chapter M-26, and amendments thereto, a municipality may impose penalties on unpaid taxes;

AND WHEREAS, the Council of the Summer Village of Sunset Beach deems it necessary to establish penalties for unpaid municipal property taxes;

NOW THEREFORE, the Council of the Summer Village of Sunset Beach, in the Province of Alberta, duly assembled, enacts as follows:

1. TITLE

1.1 This Bylaw may be cited as the "Tax Penalty Bylaw."

2. DEFINITIONS

2.1 "Council" means the Council of the Summer Village of Sunset Beach.

2.2 "Municipality" means the Summer Village of Sunset Beach.

2.3 "Taxes" means all property taxes imposed by the Municipality, including any other amounts added to the tax roll under the Municipal Government Act.

2.4 "Taxpayer" means the owner of a property subject to taxation within the Municipality.

3. PENALTIES ON UNPAID TAXES

3.1 Taxes are due and payable on or before **August 31** of each year.

3.2 Any portion of the current year's taxes that remain unpaid after **August 31** shall be subject to penalties as follows:

- a) **September 1** – a penalty of **6%** shall be applied to the unpaid balance of the current year's taxes.
- b) **October 1** – a penalty of **5%** shall be applied to the unpaid balance of the current year's taxes.
- c) **November 1** – a penalty of **5%** shall be applied to the unpaid balance of the current year's taxes.
- d) **December 1** – a penalty of **2%** shall be applied to the unpaid balance of the current year's taxes.

3.3 Any outstanding taxes, including penalties, that remain unpaid as of **January 1** of the following year shall be subject to an additional penalty of **18%** applied to the total amount owing.

4. NOTIFICATION AND COLLECTION

4.1 The Municipality shall issue a tax notice annually in accordance with the Municipal Government Act.

4.2 Failure to receive a tax notice shall not exempt the taxpayer from penalties imposed under this bylaw.

4.3 Unpaid taxes and penalties may be collected in accordance with the provisions of the Municipal Government Act, including but not limited to, tax recovery proceedings.

5. APPLICATION OF PAYMENTS

5.1 Payments received shall be applied to the outstanding balance in the following order:

- a) Penalties owing from previous years,
- b) Taxes owing from previous years,
- c) Penalties owing on the current year’s taxes,
- d) Current year’s taxes.

6. REPEAL

6.1 Bylaw No. 63-1991 and any other tax penalty bylaws previously enacted by the Summer Village of Sunset Beach are hereby repealed.

7. SEVERABILITY

7.1 Should any provision of this bylaw be found to be invalid by a court of competent jurisdiction, the remaining provisions shall remain in effect.

8. EFFECTIVE DATE

8.1 This Bylaw shall come into force and take effect upon third and final reading by Council.

READ a first time this 18th day of March, 2025.

READ a second time this 18th day of March, 2025.

Received Unanimous Consent to proceed to third reading this 18th day of March, 2025.

READ a third time and passed this 18th day of March, 2025.

Mayor

Chief Administrative Officer