

SUMMER VILLAGE OF ROCHON SANDS

BYLAW NO. 266-24

A BYLAW TO IMPOSE TAX PENALTIES FOR NON-PAYMENT OF TAXES LEVIED WITHIN THE SUMMER VILLAGE OF ROCHON SANDS, IN THE PROVINCE OF ALBERTA.

WHEREAS, Section 344 of the Municipal Government Act, being Chapter M-26 of the Statutes of Alberta, 2000, and amendments thereto provide that a Council may, by Bylaw, impose penalties in the year in which taxes are imposed if the tax remains unpaid after the due date shown on the tax notice;

AND WHEREAS, Section 345 of the Municipal Government Act, being Chapter M-26 of the Statutes of Alberta, 2000, and amendments thereto provide that a Council may, by Bylaw, 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 THEREFOR, the Council of Summer Village of Rochon Sands in the Province of Alberta, duly assembled, hereby enacts as follows:

1. This Bylaw is called the “Tax Penalty Bylaw”

2. Definitions:

In this Bylaw “Taxes”;

- include all property taxes, business taxes, revitalization zone taxes, local improvement taxes, penalties, and unpaid costs, charges, and expenses as provided in Section 553 of the Municipal Government Act unless specifically stated otherwise.

3. Penalties-Rates and Dates Imposed:

- When any taxes levied for the current year remain unpaid as of July 1 of the current tax year, such taxes are subject to a penalty thereon in the amount of three percent (3%) on the current year tax levy;
- Taxes remaining on the tax roll and not paid by the 31st day of August of the current tax year, shall have an additional penalty of nine percent (9%) imposed on current year tax levy of the current year;
- Taxes remaining on the tax roll and not paid by the 31st day of December of the current tax year, shall have an additional penalty of twelve percent (12%) imposed on the 1st day of January of the succeeding year and on the 1st day of January each year thereafter so long as the taxes remain unpaid, calculated as twelve percent (12%) on the outstanding balance including current tax year and previous years penalties;
- Section 346 of the Municipal Government Act provides that a penalty imposed under Section 344 or Section 345 is part of the tax in respect of which it is imposed.

4. Effective Date

This Bylaw shall come into effect upon final reading.

READ a first time in Council on this 27th day of April, 2024.

READ a second time in Council on this 27th day of April, 2024.

UNANIMOUS permission for third reading given in Council on the 27th day of April, 2024.

READ a third and final time in Council on this 27th day of April, 2024.

Original Signed

Chief Elected Official

Original Signed

Chief Administrative Officer

April 27, 2024

Date Bylaw Signed