

SUMMER VILLAGE OF MA-ME-O BEACH

BYLAW NO. 324

**A BYLAW OF THE SUMMER VILLAGE OF MA-ME-O BEACH
TO LEVY PENALTIES ON UNPAID TAXES**

WHEREAS the *Municipal Government Act* being chapter M-26 of the Revised Statutes of Alberta, 2000 and amendments thereto provides that a Council of a Municipality may impose a penalty on current unpaid taxes to encourage prompt payment of taxes when they become due and payable, and

WHEREAS the Summer Village Ma-Me-O Beach considers it desirable and expedient to do so,

NOW THEREFORE, The Council of the Summer Village of Ma-Me-O Beach, in the Province of Alberta, duly assembled, enacts as follows:

Section 1 - Name of Bylaw

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

Section 2 – Purpose of This Bylaw

The purpose of this Bylaw is to establish penalties for late payment of taxes.

Section 3 – Penalties

1. THAT the payment of current taxes is required to be made no later than the 30th (thirtieth) day of June or the 30th (thirtieth) day after the mailing date, whichever is the later.
2. THAT a penalty of 12% (twelve percent) be added on the current taxes if not paid by the date specified above but in no case shall a penalty be added on current taxes prior to July 1st. The penalty so imposed shall be added to and form part of the unpaid taxes.
3. THAT in the event of any taxes remaining unpaid after the 31st (thirty-first) day of December in the year for which they were levied, there shall be added thereto another penalty, a further amount of 18% (eighteen percent) on the 1st (first) day of January of the succeeding year and in each succeeding year thereafter so long as the taxes remain unpaid, and every amount so added shall form part of the taxes unpaid.

Section 4 – Effective Date

This bylaw repeals Bylaw No. 271 and comes into effect upon the date of third and final reading

Read a first time this 14th day of November, 2009.

Read a second time this 14th day of November, 2009.

Read a third time and finally passed this 14th day of November, 2009.

Donald Fleming, Mayor
Summer Village of Ma-Me-O Beach

Sylvia Roy, Chief Administrative Officer
Summer Village of Ma-Me-O Beach