

**SUMMER VILLAGE OF BIRCHCLIFF**  
**BY-LAW NO. 166-12**

**BEING A BY-LAW OF THE SUMMER VILLAGE OF BIRCHCLIFF, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE DISCOUNTS AND PENALTIES WITH RESPECT TO THE PAYMENT AND NON-PAYMENT OF TAXES.**

**WHEREAS**, the Municipal Taxation act, R.S.A. 1980, Chapter M-31, and amendments, thereto, is the authority for the Council to impose penalties for non-payment or late payment of taxes.

**NOW THEREFORE**, the Municipal Council of the Summer Village of Birchcliff, in the Province of Alberta, duly assembled, enacts as follows:

**DEFINITIONS**

1. In the By-Law:
  - (a) "taxes" includes all property taxes, local improvement taxes and all other taxes lawfully imposed by the Summer Village of Birchcliff pursuant to the Municipal Taxation Act or any other statute of the Province of Alberta;
  - (b) "tax collector" means the person designated from time to time by the Treasurer to act in the capacity of tax collector. The Municipal Secretary shall, for the purposes of Section 115 of the Municipal Taxation Act, be deemed to be the "tax collector";
  - (c) "taxpayer" means the owner of the property being taxed and where taxes are paid by another on behalf of the owner or business, the person who actually pays the taxes.

**PENALTY RATES**

2. Where any taxes levied for the current year remain unpaid after Sixty (60) days from the date of mailing of the tax notice, such taxes are subject to a penalty thereon in the amount of Fifteen Percent (15%) on the Sixty-First (61) day from the date of the mailing of the tax notice.
3. Subject to Section 5 hereof, where any taxes are not paid on or before the 31<sup>st</sup> day of December of the current year, such unpaid taxes shall be deemed to be in arrears and shall be, in each subsequent calendar year, subject to a penalty thereon payable in the amount of Eighteen Percent (18%) on the First (1) day of January. The provision applies to any taxes which are levied, but remain unpaid as of the 31<sup>st</sup> day of December 2012, and to all taxes which may hereafter be deemed to be in arrears in accordance with Section 147 of the Municipal Taxation Act.

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4. For the purposed of Section 4, the expression “such unpaid taxes” shall be deemed to include any penalties imposed under Section 3 (or any predecessor thereof in a by-law for a former year).

By-Law 79-91 of the Summer Village of Birchcliff is hereby repealed.

This By-law shall come into force on the date of the final passing thereof.

READ A FIRST TIME IN COUNCIL THIS 17<sup>TH</sup> DAY OF MAY, A.D. 2012.

READ A SECOND TIME IN COUNCIL THIS 17<sup>TH</sup> DAY OF MAY, A.D. 2012

READ A THIRD TIME IN COUNCIL AND PASSED BY UNANIMOUS CONSENT THIS 17<sup>TH</sup> DAY OF MAY, A.D. 2012.

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MAYOR JOYCE MEGSON

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ADMINISTRATOR PHYLLIS FORSYTH