

BY-LAW #178-14

TAX PENALTY

SUMMER VILLAGE OF BIRCHCLIFF

BY-LAW NO. 178-14 BEING A BYLAW OF THE SUMMER VILLAGE OF BIRCHCLIFF, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR PENALTIES WITH RESPECT TO THE NON-PAYMENT OF TAXES.

WHEREAS, the Municipal Government Act, Statutes of Alberta, 1994, Chapter M-25.1 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 this By-Law:
 - a) *"Taxes"* includes all property taxes, local improvement taxes lawfully imposed by the Summer Village of Birchcliff pursuant to the Municipal Government Act or any other statute of the Province of Alberta.
 - b) *"Tax Collector"* means the person designated from time to time by Council to act in the capacity of tax collector. The Municipal Administrator shall be deemed "Tax Collector".
 - c) *"Tax Payer"* 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 July 31, or the first working day thereafter, such taxes are subject to a penalty thereon in the amount of Fifteen Percent (15%).
3. Subject to Section 4 hereto, where any taxes are not paid on or before the 31st 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 (1st) day of January.
4. For the purpose of Section 3, the expression "such unpaid taxes" shall be deemed to include any penalties imposed under Section 2.

RESCIND:

5. By-Law #79-91 of the Summer Village of Birchcliff is hereby rescinded.

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

READ a first time in Council this 20th day of February, 2014.

READ a second time in Council this 20th day of February, 2014.

READ a third time in Council and passed unanimously this 20th day of February, 2014.

JOYCE MEGSON, MAYOR

PHYLLIS FORSYTH, CAO