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**BYLAW OF THE SUMMER VILLAGE OF SILVER SANDS, IN THE PROVINCE OF ALBERTA, TO IMPOSE PENALTIES ON UNPAID TAXES**

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**WHEREAS**, Section 344 and 345 of the Municipal Government Act, being Chapter M26, R.S.A. 2000, permits Council to pass a bylaw to impose a penalty on unpaid taxes, and

**WHEREAS**, the Council of the Summer Village of Silver Sands, in the province of Alberta, deems it expedient to impose penalties on unpaid taxes, and

**WHEREAS**, the Taxes in the Summer Village of Silver Sands are due and payable by June 30<sup>th</sup>, for the year in which the taxes are levied;

**NOW THEREFORE**, the Council of the Summer Village of Silver Sands enacts as follows;

1. Where any taxes levied for the current year remain unpaid after June 30<sup>th</sup>, these outstanding taxes are subject to a penalty thereon in the amount of 2% on the 1<sup>st</sup> day of July, 4% on the 1<sup>st</sup> day of August, 6% on the 1<sup>st</sup> day of September, and 6% on the 1<sup>st</sup> day of October.
2. For the purpose of section 1 a reference to "the outstanding taxes" shall be deemed not to include the amount of any penalties thereon.
3. Any taxes which are not paid on or before the 31<sup>st</sup> day of December of the current year, shall be deemed to be in arrears and shall be in each subsequent calendar year, subject to a penalty of 18% on the 1<sup>st</sup> day of January with respect to the amount of taxes so in arrears. This provision applies to any taxes which are levied but remain unpaid as of the 31<sup>st</sup> day of December, and to all taxes which may hereafter be deemed to be in arrears in accordance with section 345 of the Municipal Government Act.
4. Subject to the Provincial directive to defer the collection of certain tax in the 2020 tax year, THAT the collection of the non-residential Provincial school tax will be deferred to September 30<sup>th</sup>, 2020 and will be subject to a penalty thereon in the amount of 18% on the 1<sup>st</sup> day of October to the unpaid portion of the non-residential school taxes AND THAT Section 1 of this bylaw will apply to any unpaid portion of the non-residential municipal taxes.
5. THAT Bylaw No. 137 is hereby repealed.
6. THAT this BYLAW shall come into force and have effect on the date of the third and final reading.

**Municipal Government Act RSA 2000 Chapter M-26  
Section 344 & 345**

Read a first time on this 24th day of April, 2020.

Read a second time on this 24th day of April, 2020.

Unanimous Consent to proceed to third reading on this 24th day of April, 2020.

Read a third and final time on this 24th day of April, 2020.

Signed this 24th day of April, 2020.

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Mayor, Bernie Poulin

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Chief Administrative Officer, Wendy Wildman