

**SUMMER VILLAGE OF GRANDVIEW**

**BYLAW NO. 261**

**A BYLAW OF THE SUMMER VILLAGE OF GRANDVIEW  
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 Grandview considers it desirable and expedient to do so,

NOW THEREFORE, The Council of the Summer Village of Grandview, 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 30<sup>th</sup> (thirtieth) day of June or the 30<sup>th</sup> (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 1<sup>st</sup>. 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 31<sup>st</sup> (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 1<sup>st</sup> (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. 196 and comes into effect upon the date of third and final reading

Read a first time this 6th day of March, 2010 A.D.

Read a second time this 6th day of March, 2010 A.D.

Given unanimous consent to proceed to third reading this 6<sup>th</sup> day of March, 2010 A.D.

Read a third time and finally passed this 6th day of March, 2010 A.D.

  
Peter D. Watson, Mayor  
Summer Village of Grandview

  
Sylvia Roy, Chief Administrative Officer  
Summer Village of Grandview