
TAX PENALTY ON UNPAID TAXES

Being a Bylaw of the Summer Village of Gull Lake, in the Province of Alberta, to authorize and impose a penalty for the non-payment of property taxes in the current year and other years.

WHEREAS, the Council of the Summer Village of Gull Lake deem it in the best interest of the Summer Village of Gull Lake to impose certain penalties on all current taxes paid late in the year of imposition of said taxation, and on all arrears of taxes outstanding after December 31 of the year in which it is imposed;

AND WHEREAS the Municipal Council of the Summer Village of Gull Lake is provided authority under, and pursuant to the Municipal Government Act, R.S.A., 2000, Chapter M-26, and amendments thereto, wherein the Municipal Council may pass a bylaw authorizing penalties on current taxes and arrears;

NOW THEREFORE the Municipal Council of the Summer Village of Gull Lake in the Province of Alberta, duly assembled, ENACTS AS FOLLOWS:

1. Title:

This bylaw shall be known as the “Tax Penalty on Unpaid Taxes” Bylaw”.

2. Current Taxes:

- a. Current Taxes Payable are those municipal property taxes that are due and payable for the current year, as at January 1 of that year, but are only subject to penalty after June 30 of the current year.

- b. Current Taxes Payable shall include local improvement charges, special taxes or installments, and any fees, unpaid fines, and/or charges added to the property tax roll.

3. Penalties Upon Current Taxes:

- a. A penalty, equal to ten percent (10%) of the outstanding current taxes will be applied and added to the outstanding amount of all property taxes remaining unpaid as at June 30 of the current year.

- b. A penalty, equal to eight percent (8%) of the outstanding current taxes will be applied and added to the outstanding amount of all property taxes remaining unpaid as at September 30 of the current year.

4. Penalties Upon Taxes in Arrears:

In the event any outstanding balance is not paid on or before December 31 in any year, there shall be added a penalty of eighteen per cent (18%) on January 1 of the following year.

5. Penalties and Fines Imposed:

Any penalty and/or fine imposed in accordance with this bylaw shall be added to and collected as part of the property taxes of the Summer Village of Gull Lake.

6. Bylaw Effective Date:

This Bylaw shall come into force on December 31, 2020 and the terms and conditions contained herein supersede any and all tax penalty rates formerly in effect.

This bylaw and any subsequent amendments to this bylaw shall remain in force from year to year until repealed.

7. Rescinded:

Bylaw No. 244/82 is hereby rescinded.

Introduced and given first reading this 26th day of June, 2020.

Given second reading this 22nd day of August, 2020.

Given third and final reading this 22nd day of August, 2020.

The Summer Village of Gull Lake

Mayor

Chief Administrative Officer