

BYLAW #1099-26
The City of Beaumont
Property Tax Penalty Bylaw

WHEREAS, Section 344 of the Act allows Council to impose a penalty for non-payment of taxes if the tax remains unpaid after the date shown on the tax notice; and

WHEREAS, Section 345 of the Act allows Council to impose a penalty on taxes remaining unpaid after December 31 of the year for which they are levied;

Therefore Council enacts:

PART I – DEFINITIONS, AND INTERPRETATION

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| Purpose | 1 The purpose of this bylaw is to authorize the imposition of and to establish the methodology for the assessment of penalties on unpaid taxes. |
| Definitions | 2 In this bylaw:

(a) "Act" means the <i>Municipal Government Act</i> , RSA 2000, c M-26;

(b) "Taxes" mean property taxes including Supplementary Taxes, or business taxes;

(c) "Current Taxes" mean Taxes including Supplementary Taxes for the year for with they are levied.

(d) "Outstanding Taxes" shall mean the total amount of Taxes including Supplementary Taxes due to the municipality. |
| Interpretation | 3 The following rules apply to interpretation of this bylaw:

(a) headings, titles, and margin notes in this bylaw are for ease of reference only;

(b) gender-specific words, phrases, and references are intended to be gender-neutral, and the singular includes the plural as the context requires;

(c) every provision of this bylaw is independent of all other provisions and if any provision of this bylaw is declared invalid by a Court, all other provisions of this bylaw remain valid and enforceable; and

(d) references to bylaws and enactments in this bylaw include amendments and replacement bylaws and enactments, and regulations and orders thereunder. |

PART II – TAX PENALITIES

- Current Taxes
- 4 If the Current Taxes remain unpaid thirty (30) days after which the tax notice has been imposed, there shall be added thereto by way of a penalty, nine percent (9%) of the current Outstanding Taxes, unless otherwise directed by Council, but no such penalty shall be added prior to July 1st in any year on Current Taxes.
 - 5 If the Current Taxes and penalties remain unpaid ninety (90) days after which the tax notice has been imposed, there shall be added thereto by way of a penalty, three percent (3%) of the current Outstanding Taxes including penalties, unless otherwise directed by Council, and the penalty shall be added thereto on the ninetieth day after which the Taxes have been imposed or September 1st, whichever is later.
 - 6 If the Current Taxes and penalties remain unpaid one hundred and fifty (150) days after which the tax notice has been imposed, there shall be added thereto by way of a penalty, three percent (3%) of the current Outstanding Taxes including penalties, unless otherwise directed by Council, and the penalty shall be added thereto on the one hundred and fiftieth day after which the Taxes have been imposed or November 1st, whichever is later.
- Supplementary Taxes
- 7 Notwithstanding Section 4, 5 and 6 of this bylaw, Current Taxes levied as a result of a Supplementary Assessment may be paid without penalty up to and including thirty (30) days after the mailing of a supplementary tax notice.
 - 8 Upon any supplementary Taxes remaining unpaid after thirty (30) days of the mailing of the supplementary tax notice, or December 1, whichever is later, there shall be levied a penalty of six percent (6%) which shall be added to and form part of the unpaid supplementary Taxes.
 - 9 The unpaid balance of supplementary Taxes plus any penalty levied under section 8 shall be classified as tax arrears.
- Tax Arrears
- 10 Any Taxes and penalties remaining unpaid after the 31st day of December of the current year shall be considered to be in tax arrears.
 - 11 Taxes that are in arrears thereby be subject to a penalty of twelve percent (12%) of the Outstanding Taxes amount including penalties, remaining unpaid on January 1st of the succeeding year and a further penalty of five percent (5%) on April 1st of the succeeding year and each year thereafter, so long as the Taxes remain unpaid, unless otherwise directed by Council.

PART III – TRANSITIONAL

Repeal 12 Bylaw 771-11 is repealed.

FIRST READING: March 24, 2026

SECOND READING: March 24, 2026

THIRD READING: March 24, 2026

SIGNED THIS 24th day of March, 2026.

Lisa Vanderkwaak
MAYOR

Chelaine Winter
CLERK