

**TOWN OF BEAUMONT
PROVINCE OF ALBERTA
BYLAW #771-11**

**A BYLAW OF THE TOWN OF BEAUMONT, IN THE PROVINCE OF ALBERTA,
TO AUTHORIZE THE IMPOSITION OF AND TO ESTABLISH THE
METHODOLOGY FOR THE ASSESSMENT OF PENALTIES ON UNPAID TAXES.**

WHEREAS, The *Municipal Government Act*, Chapter M-26, R.S.A. 2000, 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, the *Municipal Government Act*, Chapter M-26, R.S.A. 2000, allows Council to impose a penalty on taxes remaining unpaid after December 31 of the year for which they are levied.

NOW THEREFORE, pursuant to the provisions of the *Municipal Government Act*, the Council of the Town of Beaumont hereby enacts as follows:

1. 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, six percent (6%) of the current outstanding taxes, but no such penalty shall be added prior to July 1st in any year on current taxes.
2. If the current taxes 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, and the penalty shall be added thereto on the ninetieth day after which the taxes have been imposed or September 1st, whichever is later.
3. If the current taxes remain unpaid ninety (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, 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.
4. Any taxes remaining unpaid after the 31st day of December of the current year shall be considered to be in tax arrears. Taxes that are in arrears thereby be subject to a penalty of twelve percent (12%) of the total outstanding tax amount 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.
5. Notwithstanding Section 1, 2 and 3 of the by-law, 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.
6. 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 five percent (5%) which shall be added to and form part of the unpaid supplementary taxes.

7. The unpaid balance of supplementary taxes plus any penalty levied under section 5 shall be classified as tax arrears.
8. In this Bylaw, "taxes" shall mean property taxes including supplementary taxes, or business taxes.
9. In this Bylaw, "current taxes" shall mean taxes including supplementary taxes for the year for which they are levied.
10. In this Bylaw, "outstanding taxes" shall mean the total amount of taxes including supplementary taxes due to the municipality.
11. Bylaw 222-83 is hereby repealed upon this Bylaw coming into effect.

This bylaw shall come into effect on the date of third and final reading.

Read a first time in Council this 26th day of April, 2011.

Read a second time in Council this 10th day of May, 2011.

Read a third and final time in Council this 10th day of May, 2011.



Mayor



Municipal Clerk