

**CITY OF BEAUMONT
BYLAW NUMBER 980-20**

**A BYLAW AMENDING BYLAW 771-11, 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

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 City of Beaumont, in the Province of Alberta, duly assembled hereby enacts as follows:

1. Bylaw 771-11, Penalties on Unpaid Taxes Bylaw, is amended by this Bylaw.
2. Throughout the entirety of Bylaw 771-11, the terms "Town" shall be replaced with the term "City".
3. Section 1 is repealed and substituted with:
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, unless otherwise directed by Council, but no such penalty shall be added prior to July 1st in any year on current taxes.
4. Section 2 is repealed and substituted with:
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, unless otherwise directed by Council, whichever is later.
5. Section 3 is repealed and substituted with:
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, unless otherwise directed by Council, whichever is later.

6. Section 4 is repealed and substituted with:
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, unless otherwise directed by Council.

7. This bylaw comes into force on the date it is passed.

Read a first time in Council this 28th day of April, 2020.

Read a second time in Council this 28th day of April, 2020.

Unanimous consent for third reading given this 28th day of April, 2020.

Read a third and final time in Council this 28th day of April, 2020.



Mayor



City Clerk