

**SUMMER VILLAGE OF SOUTH BAPTISTE
TAX PENALTY BYLAW
BYLAW NO. 07-2023**

Whereas, pursuant to Section 344 of the Municipal Government Act, the Municipality of the Summer Village of South Baptiste may impose penalties in the year in which a tax is imposed if the tax remains unpaid 30 days after the date of mailing of the tax notice; and

Whereas, pursuant to Section 345 of the Municipal Government Act, the Municipality of the Summer Village of South Baptiste may impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed; and

Whereas, pursuant to Section 346 of the Municipal Government Act, any penalty imposed under this Sections 344 and 345 is part of the tax in respect of which it is imposed.

Now therefore the Council of the Summer Village of South Baptiste pursuant to the terms of the Municipal Government Act, as amended, hereby enacts as follows:

1. That in the event any current year taxes remain outstanding, after August 31st in the current year, there shall be levied, by way of a penalty, an amount as indicated hereunder:

On the amount of current taxes outstanding after August 31st, there shall be levied a penalty of 18% on that balance;

2. That council may, for any given year when circumstances warrant, at its discretion, adjust the payment due date and/or waive penalties for any or all properties.

3 That in the event any taxes, including any additions thereto, as authorized by the Municipal Government Act, remain outstanding after December 31st of any year, there shall be levied by way of a penalty an amount of 18%, on January 1st in the next and each succeeding year.

4. That this Bylaw shall have effect and force upon the date of third and final reading.

5. Bylaw No 5-01/ is hereby repealed.

READ a first time November 28, 2023.
READ a second time November 28, 2023.
READ a third and final time November 28, 2023
SIGNED AND PASSED November 28, 2023.
The Summer Village of South Baptiste


Wendy Appleby

Mayor, Wendy Appleby





CAO, Linda Roland