



BYLAW 140-25

A BYLAW FOR THE SUMMER VILLAGE OF WHISPERING HILLS TO IMPOSE PENALTIES ON UNPAID TAXES

WHEREAS pursuant to the Municipal Government Act, R.S.A. 2000, Chapter M-26, and amendments thereto, a municipality may impose penalties on unpaid taxes;

AND WHEREAS the Council of the Summer Village of Whispering Hills deems it necessary to establish penalties for unpaid property taxes to ensure timely collection of municipal revenues;

NOW THEREFORE the Council of the Summer Village of Whispering Hills, duly assembled, enacts as follows:

1. TITLE

1.1 This bylaw may be cited as the "Unpaid Tax Penalty Bylaw."

2. DEFINITIONS

2.1 "Council" means the Council of the Summer Village of Whispering Hills.

2.2 "Municipality" means the Summer Village of Whispering Hills.

2.3 "Taxes" means all property taxes, local improvement taxes, and any other taxes or charges lawfully imposed by the Municipality.

2.4 "Taxpayer" means the owner of a property subject to taxation within the Municipality.

3. APPLICATION OF PENALTIES

3.1 A penalty of **18%** shall be applied to all **unpaid current taxes** remaining outstanding after **August 1st** of each year.

3.2 A further penalty of **18%** shall be applied to all taxes remaining unpaid as of **January 1st** of the following year.

3.3 Penalties shall be **automatically added** to the outstanding tax balance and shall form part of the total amount due.

4. NOTIFICATION AND COLLECTION

4.1 The Municipality shall issue a tax notice annually in accordance with the Municipal Government Act.

4.2 Failure to receive a tax notice shall not exempt the taxpayer from penalties imposed under this bylaw.

4.3 Unpaid taxes and penalties may be collected in accordance with the provisions of the Municipal Government Act, including but not limited to, tax recovery proceedings.

5. SEVERABILITY

5.1 Should any provision of this bylaw be found to be invalid by a court of competent jurisdiction, the remaining provisions shall remain in effect.

6. REPEAL

6.1 Bylaw 91-07 and any other previous Tax Penalty Bylaws are hereby repealed.

7. EFFECTIVE DATE

7.1 This bylaw shall come into force and effect upon the date of its final passing.

Read a first time this 28th day of March, 2025.

Read a second time this 28th day of March, 2025.

Consent to proceed to third reading this 28th day of March, 2025.

Read a third time and finally passed this 28th day of March, 2025.

Mayor

Chief Administrative Officer