

Wheatland County

Request for Decision

Regular Council Meeting

May 5, 2020

Report prepared by: Margaret Desaulniers on behalf of Administration



Bylaw 2020-22 – Tax Penalty, Interest and Monthly Payment Bylaw

Recommendation from Administration

That Council proceed with the following motions:

1. First Reading of Bylaw 2020-22, this being a Bylaw of Wheatland County, in the Province of Alberta, to establish a Tax Penalty, Interest and Monthly Payment Bylaw.
2. Second Reading of Bylaw 2020-22, this being a Bylaw of Wheatland County, in the Province of Alberta, to establish a Tax Penalty, Interest and Monthly Payment Bylaw.
3. That permission be granted to hold third and final reading of Bylaw 2020-22
4. Third and Final reading of Bylaw 2020-22, this being a Bylaw of Wheatland County, in the Province of Alberta, to establish a Tax Penalty, Interest and Monthly Payment Bylaw.

Note: final approval of Bylaw 2020-22 would repeal the current Bylaw 2010-16

Chief Administrative Officer's Comments

This temporary change to the bylaw is in response to the current COVID-19 pandemic. Administration's intention would be to switch back to the previous due dates and penalty dates in 2021.

Report

At the April 24th, 2020 Wheatland County Special Council meeting, Council approved changes to the property tax due date and penalty dates for 2020; and directed Administration to revise the Tax Penalty, Interest and Monthly Payment Bylaw accordingly:

- Property tax due date – August 31st
- Penalty dates – September 1st and November 30th.

Note: a bylaw is required to amend an existing bylaw, replace a bylaw, or rescind/repeal a bylaw.

Relevant Policies, Practices, and Legislation

Municipal Government Act Section 344 and 345 – impose penalties on unpaid taxes.

Alignment with the Strategic Plan

N/A

Response Options

Option 1: THAT the proposed recommendation is accepted/approved.

Option 2: THAT the proposed recommendation is not accepted/approved.

Option 3: THAT an alternate recommendation is accepted/approved.

Implications of Recommendation

General

N/A

Organizational

N/A

Financial

Tax revenue collection will be deferred by a two-month period. This will slightly impact cash flow levels; however, we will draw from existing reserves to ensure business continuity.

Environmental, Staff, and Public Safety

N/A

Follow-up Action / Communications

Update bylaw readings and endorsement. We will also advise the public of the due date and penalty date changes.

Report Approval Details

Document Title:	Bylaw 2020-22 - Tax Penalty, Interest and Monthly Payment Bylaw.docx
Attachments:	- Bylaw 2020-22 - Tax Penalty Bylaw - DRAFT.pdf - Bylaw 2010-16 Tax Penalty Bylaw.pdf
Final Approval Date:	Apr 28, 2020

This report and all of its attachments were approved and signed as outlined below:

A handwritten signature in black ink, appearing to read "Brian Henderson", written in a cursive style.

Brian Henderson