

**WHEATLAND COUNTY
BYLAW 2020-22**

TAX PENALTY, INTEREST AND MONTHLY PAYMENT BYLAW

Being a Bylaw of Wheatland County, in the Province of Alberta, to establish a Tax Penalty, Interest and Monthly Payment Bylaw.

WHEREAS pursuant to sections 344 and 345 of the Municipal Government Act, R.S.A. 2000, c. M-26 (MGA), Council may impose penalties on unpaid taxes at the rates set out in the bylaw,

AND WHEREAS pursuant to section 340 of the MGA, may permit taxes to be paid by instalments.

NOW THEREFORE the Council of Wheatland County enacts as follows:

PART 1 – PURPOSE, DEFINITIONS AND INTERPRETATION

1. PURPOSE

The purpose of this bylaw is to establish:

- (a) the due dates for payment of taxes;
- (b) the rates of penalty to be imposed for failure to pay taxes by the due date;
- (c) the terms under which taxes may be paid in monthly instalments;
- (d) deemed date of receipt for mailed and bank payments.

PART II – PENALTIES ON UNPAID TAXES

2. PENALTIES

Property Taxes shall become due and payable on August 31st each year as shown on the notice. Late Payment Penalties will be levied as follows:

- (a) On the **1st day of September** each year a penalty of five percent (5%) will be added to the total taxes remaining unpaid.
- (b) On the **30th day of November** of each year a penalty of five percent (5%) will be added to the total taxes remaining unpaid.
- (c) Any partial year's property taxes levied during the current year are due thirty (30) days from the date of mailing of the subsequent tax notice. Any amounts remaining unpaid after the due date are subject to a penalty of 5%, commencing the first day of the calendar month following the due date.
- (d) Additional charges levied during the Current Year pursuant to sections 553, 553.1 and 553.2 of the MGA, or the Weed Control Act, R.S.A. 2000, and amendments thereto are due thirty (30) days from the date of mailing of the notice. Any amounts remaining unpaid after the due date are subject to a penalty of 5% (five percent), commencing on the first day of the calendar month following the due date.

PART III – PAYMENT OF TAXES ON A MONTHLY BASIS

3. MONTHLY PAYMENTS

A taxable person may pay taxes on a monthly basis for the current year subject to the following terms and conditions:

- (a) That the plan shall commence on January 1st of each year provided that all taxes, local improvement taxes, tax arrears and penalties are fully paid on or before December 31st of the preceding year.
- (b) That the taxable person of Wheatland County shall have the right to enter into a Monthly Tax Payment Plan to provide for payment of property taxes and local improvement taxes in equal monthly instalments based on:

- i) That for the first six (6) months of the current year the taxable person shall pay a monthly payment equivalent to one twelfth (1/12) of the previous year's levy, and
- ii) That for the last six (6) months of the current year the taxable person shall make monthly payments equivalent to one-sixth (1/6) of the balance of the tax levy for the current year after the deduction of payments for the first six (6) months.
- (c) The taxable person can join the plan up to May 1st, provided that they pay their prorated taxes from January 1st to and including the month in which they joined the plan, including a penalty of 0.42% per month for each month not enrolled in the plan.
- (d) The County Chief Administrative Officer may cancel the privilege of the Taxable Person continuing on the plan if two (2) consecutive instalments fail to be honoured. The unpaid balance of taxes, if any, shall be subject to the penalty provisions of this bylaw.
- (e) Taxable persons who are on the Monthly Tax Payment Plan and whose tax account is in good standing are exempt from Sections 344 and 345 of the Municipal Government Act.

PART IV – DEEMED RECEIPT OF A TAX PAYMENT

4. RECEIPT OF PAYMENTS

- (a) Tax payments that are sent by mail to Wheatland County are deemed to have been received by the municipality on the date of the postmark stamped on the envelope.
- (b) Tax payments made through a financial institution shall be deemed to have been received on the date the payment was made through the financial institution.

5. REPEALS

Bylaw 2016-10 is hereby repealed upon the passing and signing of Bylaw 2020-22.

6. EFFECTIVE DATE

This Bylaw shall come into full force and effect upon Third Reading.

_____ **MOVED** first reading of Bylaw 2020-22, on _____, this being a Bylaw of Wheatland County, in the Province of Alberta, to establish a Tax Penalty, Interest and Monthly Payment Bylaw.

Carried.

_____ **MOVED** second reading of Bylaw 2020-22, on _____, and it was

Carried.

_____ **MOVED** that permission be granted to hold third and final reading of Bylaw 2020-22.

Carried Unanimously.

_____ **MOVED** third and final reading of Bylaw 2020-22, on _____, and it was

Carried.

Amber Link - Reeve

Brian Henderson
Chief Administrative Officer