

# TOWN OF PENHOLD

BYLAW NO. 720/15

## TAX PENALTY BYLAW

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Being a Bylaw of the Town of Penhold in the Province of Alberta, pursuant to sections 344 and 345 of the Municipal Government Act RSA. 2000, c. M-26, Council may impose penalties on unpaid taxes at the rates set out in the bylaw, and pursuant to section 340 of the MGA, may permit taxes to be paid by installments.

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**WHEREAS:** it is deemed necessary and expedient to establish a tax collection method and to fix penalties for unpaid taxes.

**NOW THEREFORE:** the council of the Town of Penhold, duly assembled, enact as follows:

### SECTION 1 ~ SHORT TITLE:

1. This Bylaw will be referred to as the "Tax Payment & Penalty Bylaw".

### SECTION 2 ~ DEFINITIONS:

In this bylaw, unless the context otherwise requires, these definitions will prevail:

1. **Town** – shall mean the municipal corporation of the Town of Penhold in the Province of Alberta;
2. **Council** – shall mean the Municipal Council of the Town of Penhold in the Province of Alberta;
3. **CAO** – shall mean the Chief administrative Officer of the Town of Penhold
4. **Taxes** – includes property, business, business revitalization zone, special and local improvement taxes, and all other taxes or charges lawfully imposed pursuant to the MGA or any other statute of the Province of Alberta;
5. **Taxpayer** – is the person liable to pay taxes within the Municipal Government Act of the Province of Alberta;
6. **Unpaid Taxes** – shall mean taxes levied in any year, which remain unpaid after the invoice date as determined by resolution of Council, together with penalties and any other charges added thereto during such year;
7. **Tax Arrears** – means taxes that remain unpaid after December 31 of the year in which they are imposed;
8. **Installment Payment Plan** – also referred to as 'Tax Payment Program', means the plan authorized by this bylaw permitting taxpayers to make payment of taxes by way of monthly installments.

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**SECTION 3 ~ PAYMENT:**

1. Payment shall be made at the Town of Penhold Administration Office at 1 Waskasoo Avenue, Penhold Alberta;
2. Every taxpayer shall make payment of the full amount of taxes charged against land and improvements owned by the taxpayer in the roll at the Town of Penhold Administration Office before the invoice date of the year stated in the tax notice;
3. For the purpose of this bylaw any payment of taxes forwarded by mail shall be deemed to be paid on the same date as the postmark on the envelope in which the said payment is mailed;
4. In the event of a disruption of postal services through any cause, the taxable person shall make payment as required by this By-Law without any extension of penalty dates set by the By-Law;
5. For the purpose of this bylaw any payment of taxes forwarded by a courier approved by the Government of Alberta shall be deemed to be paid on the same date as such payment is given to the courier for delivery to the Town;

**SECTION 4 ~ TAX PAYMENT PLAN:**

1. Taxpayer's who wish to apply for inclusion in the Payment Plan must sign an authorization form provided by the Town permitting monthly installments. There must be a void cheque attached to the form for the account the withdrawal is to be taken from. Payment will be requested from the taxpayer's bank account on the first business day of the month.
2. Participation in the Tax Plan will be permitted all year round.
3. If the taxpayer agrees to the Tax Plan after January 31<sup>st</sup> those months prior to signing on the tax payment plan will be incorporated into the monthly payments remaining in that year.
4. The bank's failure to honor any preauthorized payment shall be deemed to be a breach of the agreement by the person;
5. The CAO may refuse a taxpayer's request to be included in the Payment Program based on previous default for other accounts;
6. A taxpayer may not apply for inclusion in the Payment Plan twice in the same calendar year with respect to the same property;
7. Any credits as of December 31<sup>st</sup>, of any year will be applied to the next year payment, unless a written request for a refund is given to the Town;
8. If a taxpayer decides to cancel their inclusion in the tax payment plan program they must complete an authorized cancellation form 30 days prior to the cancellation date requirement. If this date is after the tax due date the taxpayer account is then subject to penalty on any remaining amount for that year.

**SECTION 5 ~ PENALTIES:**

The following penalties shall be added to all taxes remaining unpaid on the date indicated hereafter and shall be added to and form part of the unpaid taxes;

1. Should the full amount or any portion of the current years taxes for the year stated in the Tax Notice remain unpaid after the stated invoice date, effective the day after there shall be added to and form part of such unpaid taxes, by way of a penalty, an amount as determine by resolution of Council and identified within Schedule "A" as unpaid current taxes;
2. Should any taxes and penalties levied thereon remain unpaid after the last day of the month of December in the year for which the same are levied, there shall be added to and form part of such arrears, by way of a penalty, an amount determined by Council by resolution as prescribe within Schedule "A";

**READ a first time on the 27<sup>th</sup> day of April, 2015.**

**READ a second time on the 27<sup>th</sup> day of April, 2015.**

**READ a third and final time on the 27<sup>th</sup> day of April, 2015.**

  
MAYOR

  
CHIEF ADMINISTRATIVE OFFICER

