

BYLAW 2149-22

A BYLAW OF THE TOWN OF STETTLER TO PROVIDE A PENALTY TO BE APPLIED TO UNPAID TAXES AND TO PROVIDE FOR MONTHLY TAX PAYMENTS.

WHEREAS authority is granted under the Municipal Government Act, R.S.A. 2000, Chapter M-26, as amended or replaced from time to time, to allow payment of taxes by installment; and

WHEREAS authority is granted under the Municipal Government Act, R.S.A. 2000, Chapter M-26, as amended or replaced from time to time, to allow a penalty to be added to current taxes remaining unpaid after the date shown on the tax notice; and

WHEREAS authority is granted under the Municipal Government Act, R.S.A. 2000, Chapter M-26, as amended or replaced from time to time, authorizes a further penalty for non-payment of taxes;

NOW THEREFORE THE COUNCIL OF THE TOWN OF STETTLER ENACTS AS FOLLOWS:

1. In this bylaw,
 - (a) "Current Taxes" means the Taxes levied, penalties applied, and amounts/charges added to the individual tax roll accounts in the current taxation year by the Town.
 - (b) "Last working day" means by 4:30 p.m. on the last weekday of the month providing it is not a statutory holiday (as defined by the Province of Alberta). If the last weekday of the month is a statutory holiday the last working day shall be the weekday prior to the Statutory Holiday.
 - (c) "Taxes" means all tax levies, penalties and other amounts applied against an individual tax roll account by the Town and without in any way restricting the generality of the foregoing, shall include business taxes and supplementary business taxes, property taxes, special taxes, frontage taxes, local improvement taxes, education requisition taxes, housing authority requisition taxes; penalties applied, and other amounts/charges/utility account transfers added to the individual tax roll accounts.
 - (d) "Taxpayer" means a person liable to pay taxes;
 - (e) "Town" means the Town of Stettler;
 - (f) "Weekday" means any day from Monday to Friday inclusive.
2. Except as hereinafter set forth, in section 3, all Taxes levied by the Town in each year hereafter shall be paid as per the due date on the tax notice in the year when levied and there shall be added to the Current Taxes by way of penalty, an amount equal to three (3%) per centum of the amount of such Current Taxes remaining unpaid on the last working day of June in the said year. A further penalty of nine (9%) per centum (compounded) shall be added the first working day of August by way of penalty to any Current Taxes unpaid by the last working day of July.
3. A taxpayer may elect to pay taxes on a monthly installment basis for any tax accounts by signing an agreement with the Assistant Chief Administrative Officer or designate.
 - (a) The Assistant Chief Administrative Officer or designate shall in December, prior to each taxation year, send a monthly property tax payment installment estimate to all taxpayers paying property taxes on a monthly installment basis. Ratepayers shall make monthly payments in accordance with this estimate until the Town of Stettler levies the annual property tax; at which time the monthly payments will be adjusted to ensure that the sum total of all twelve (12) monthly payments shall equal the total annual property taxes levied on the tax account.

- (b) The Assistant Chief Administrative Officer or designate reserves the right to establish the estimated monthly tax payment installment amounts until such time as taxes are levied in a given year.
 - (c) Monthly property tax installment payments shall be due on the first working day of each month from January to December.
 - (d) After two (2) monthly installment payments are defaulted by the above taxpayer, the Assistant Chief Administrative Officer or designate shall cancel the said Monthly Installment Agreement and all taxes owing shall be due and payable in accordance with this bylaw.
 - (e) A taxpayer who elects to pay taxes on a monthly installment basis shall have all previous years' taxes paid prior to signing the Monthly Installment Agreement.
4. In the event that any Taxes remain unpaid after the last working day of December of the year, there shall be added thereto by way of penalty an amount equal to Twelve (12%) per centum (compounded) of the entire amount unpaid, and this amount will be added to individual tax roll accounts on the first working day of January of the next succeeding year and in each succeeding year thereafter so long as such taxes or a portion thereof remains unpaid.
5. Bylaw No. 2141-21 is hereby repealed.

READ a first time this 17th day of May, A.D. 2022.

READ a second time this 17th day of May, A.D. 2022.

READ a third time and finally passed this 17th day of May, A.D. 2022.

Mayor

Assistant CAO