

## TOWN OF WEMBLEY

### BYLAW 751

#### **A Bylaw of the Town of Wembley in the Province of Alberta for the Purpose of Imposing Penalties on Unpaid Property Taxes.**

**WHEREAS** Sections 344 and 345 of the Municipal Government Act provide that a council may by bylaw impose a penalty in the year in which a tax is imposed or in any subsequent year, if the tax remains unpaid after the date shown on the tax notice, and Section 346 of the Municipal Government Act provides that a penalty imposed under Section 344 or Section 345 is part of the tax in respect of which it is imposed;

**NOW THEREFORE**, the Council of the Town of Wembley, in the Province of Alberta, duly assembled, enacts as follows:

1. This Bylaw may be cited as the "Tax Penalty Bylaw".

#### **PART I - DEFINITIONS**

##### **INTERPRETATION**

2. In this Bylaw, including this section, unless contrary to any other Act, these definitions shall apply:
  - a. "**Act**" means the Municipal Government Act, R.S.A., 2000, c.M-26 and amendments thereto;
  - b. "**Current Taxes**" means taxes imposed in the current Tax Year for which they are levied;
  - c. "**Property Tax Due Date**" means July 31<sup>st</sup> of a Tax Year;
  - d. "**Tax(es)**" has the same meaning as "tax" as provided for and defined in the Act, and includes any other tax or charge lawfully added to a tax account pursuant to the Act or any other statute of the Province of Alberta;
  - e. "**Tax Year**" means the annual period for which Current Taxes are imposed, commencing January 1<sup>st</sup> and ending December 31<sup>st</sup> of that year; and
  - f. "**Town**" means the municipal corporation of the Town of Wembley.

## **PART II – PENALTIES**

3.
  - a. That all Current Taxes that remain unpaid as at 12:00 p.m. (midnight) on July 31 of that current Tax Year shall be subject to a penalty of six percent (6%).
  - b. That all Current Taxes that remain unpaid as at 12:00 p.m. (midnight) on November 30th of that current Tax Year shall be subject to an additional penalty of twelve percent (12%).
  - c. That all Taxes that remain unpaid as at 12:00 p.m. (midnight) on July 31st of each year subsequent to the Tax Year in which the Taxes were imposed shall be subject to an additional penalty of six percent (6%) in each year until paid.
  - d. That all Taxes that remain unpaid as at 12:00 p.m. (midnight) on November 30th of each year subsequent to the Tax Year in which the Taxes were imposed shall be subject to an additional penalty of twelve percent (12%) in each year until paid.
  - e. If any date specified in this section as a penalty date falls on other than a normal day of business for the Town, then the penalty date shall be deemed to be the next normal business day.

## **PART III – INSTALLMENTS**

4. Any person who wishes to pay Taxes by installments, must enter into an agreement with the Town which provides that:
  - a. Payments shall be made by way of pre-authorized withdrawals, drawn directly from that person's bank account;
  - b. Payments shall be made monthly;
  - c. If payments for a Tax Year commence after the month of January, the person must make an initial payment to the Town equal to the total of all past due installments plus a late filing fee of 1.5% per month on all past due installments from January to June, inclusive, and, for greater clarity, payments for a Tax Year cannot commence after the month of June;
  - d. The payments to be made during each of the months of January to May, inclusive, shall each be equal to one-twelfth of the estimated Taxes due for that Tax Year;
  - e. The payments to be made during each of the months of June to December, inclusive, shall be equal to one-seventh of the amount calculated as follows:

actual Taxes due for that Tax Year LESS aggregate of payments received during January to May, inclusive;

- f. There is an exemption from the penalty provisions under Section 3 for monthly payments, provided the person is not in breach of the agreement;
- g. The penalty provisions under Section 3 shall apply should the person breach the agreement, and such penalty or penalties shall apply on the balance of Taxes outstanding on the date of the breach;
- h. That the bank's failure to honour any pre-authorized payment shall be deemed to be a breach of the agreement by the person;
- i. The agreement shall be deemed to be null and void if all Taxes due from the person are not paid in full up to December 31<sup>st</sup> of the year preceding the Tax Year in which the agreement is to commence.
- j. Notwithstanding Section 4(c), a person who acquires title to a property or business may enter into an agreement with the Town to make monthly payments of Taxes at any time during the Tax Year without payment of a late filing fee, provided the agreement is made within 30 days of the date title is transferred.

**PART IV - REPEAL BYLAW 531**

4. The Town of Wembley Bylaw No. 531 is hereby repealed.

**PART V - ENACTMENT**

5. This Bylaw shall come into full force and effect on the date it is finally passed by council of the Town.

**READ** a first time this   9   day of   May  , 2022.

**READ** a second time this   9   day of   May  , 2022

**READ** a third time and finally passed this   9   day of   May  , 2022

(SIGNED)

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Mayor – Kelly Peterson

(SIGNED)

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CAO – Noreen Zhang