

VILLAGE OF MANNVILLE
BYLAW NO. 2021-853
TAX PAYMENT, NON-PAYMENT & PENALTIES

BEING A BYLAW TO PROVIDE FOR INSTRUCTION WITH RESPECT TO PAYMENT, OVERPAYMENT, NON-PAYMENT OF TAXES AND IMPLEMENTATION OF TAX PENALTIES.

WHEREAS, the provisions of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26 and amendments thereto provides the authority for council to establish methods of tax payments and impose penalties for non-payment or late payment thereof.

NOW THEREFORE, the Municipal Council of the Village of Mannville in the Province of Alberta duly assembled enacts as follows:

DEFINITIONS

1. In this bylaw:

- a) 'Taxes' includes all property taxes, local improvements taxes, business taxes and all other taxes lawfully imposed by the Village of Mannville pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta;
- b) 'Tax Collector' means the person designated from time to time to be the Treasurer to act in the capacity of tax collector. The Chief Administrative Officer and any other Administrative staff shall, for the purposes of this bylaw, be deemed to be the 'Tax Collector';
- c) 'Taxpayer' means the owner of the property being taxed, the business being taxed and where taxes are paid by another on behalf of the owner or the business, the person who actually pays the taxes.

PENALTY RATES

- 2. Where any taxes levied for the current year remain unpaid as of the last day of business in July such taxes are subject to a penalty thereon in the amount of twelve percent (12%) on the 1st day of business in August on the outstanding amount of such taxes.
- 3. On November 1st of the current year, a further penalty equal to six percent (6%) of the outstanding current taxes will be applied and added to the outstanding amount.
- 4. Subject to section 6 hereof, where any taxes are not paid on or before the 31st day of December of the current year, such unpaid taxes shall be deemed to be in arrears and shall be in each subsequent calendar year, subject to a penalty therein payable in the amount of six percent (6%) on the 1st day of January with respect to the amount of taxes so in arrears. This provision applies to any taxes, which are levied but remain unpaid as of the 31st day of December and in accordance with the *Municipal Government Act*, R.S.A. 2000, Chapter M-26 and amendments thereto.
- 5. For the purposes of section 4, the expression 'such unpaid taxes' be deemed to include any penalties imposed under sections 2, 3 and 4.

TAX INSTALLMENT PAYMENT PLAN (T.I.P.P.)

- 6. A taxpayer may pay taxes on a monthly basis subject to the following conditions:
 - a) The Taxpayer shall notify the Tax Collector that they desire to pay their taxes (including arrears from any previous year) on a monthly basis.
 - b) Enrollment in the T.I.P.P may be made at any time during the current tax year provided that installment payments are brought current at the time of application to enter into T.I.P.P for the property pertaining to the T.I.P.P application.
 - c) For the first five months of the current year the taxpayer shall pay a monthly payment equivalent to one twelfth of the estimated tax. The estimated tax will be determined by the previous year's property tax levy and shall not exceed the previous year's levy.
 - d) For the last seven months of the current year the taxpayer shall make seven monthly payments equivalent to the balance of the tax levy for the current year.
 - e) Provided that the conditions enumerated in paragraphs a), b), c) and d) hereof are complied with, the penalties referred to in sections 2, 3, and 4 of this bylaw shall not be imposed.

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f) If a monthly payment is in default, the provisions of paragraphs a) through d) herein shall no longer apply and all penalties which would otherwise be imposed by sections 2, 3, and 4 of this bylaw shall be imposed.

EFFECTIVE DATE

7. This Bylaw shall come into effect upon final reading.
8. Bylaw 2020-846 is rescinded.

READ A FIRST TIME THIS 18 DAY OF MAY, 2021.

READ A SECOND TIME THIS 18 DAY OF MAY, 2021.

UNANIMOUS CONSENT FOR THIRD AND FINAL READING.

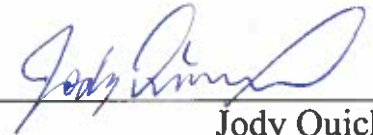
READ A THIRD AND FINAL TIME THIS 18 DAY OF MAY, 2021.

Chief Elected Official



Rex Smith

Chief Administrative Officer



Jody Quickstad