

BYLAW #459
TAX PAYMENT, NON-PAYMENT, PREPAYMENT & PENALTIES

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BEING A BYLAW TO PROVIDE FOR INSTRUCTION WITH RESPECT TO PAYMENT, OVERPAYMENT, PREPAYMENT OR NON-PAYMENT OF TAXES.

WHEREAS, the authority and provisions of the Municipal Government Act, 1994, Chapter M-26.1 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 Town of Sedgewick in the Province of Alberta duly assembled enacts as follows:

1. In this bylaw:
 - a) 'taxes' includes all property taxes, local improvements taxes, business taxes and all other taxes lawfully imposed by the Town of Sedgewick 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 Administrator Officer, the Municipal Secretary and the Office Assistants 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.

PREPAYMENT OF TAXES

2. Any person desiring to prepay taxes in any year shall;
 - a) supply to the tax collector a description of the property or business in respect to which the taxes are levied, to the tax collector's satisfaction.
 - b) pay to the tax collector an amount (hereinafter called the 'estimated tax') equal to the amount the tax collector shall estimate as the taxes for the current year. The estimated tax shall not exceed the previous year's levy.
3. Notwithstanding paragraph 2 (b) a person may prepay taxes in an amount other than the estimated tax provided.
4.
 - a) Where taxes are paid in an amount, which exceeds the actual taxes, levied (hereinafter called the 'excess amount'), the excess amount shall be forthwith refunded to taxpayer upon written request.
 - b) Where a refund request for the excess amount in a taxpayer's account is not received and the excess amount exists in the ratepayer's account, this excess amount shall be deemed to be a payment of taxes in the succeeding year.
 - c) Notwithstanding sections 2, 3, and 4 of this bylaw, where taxes are paid or prepaid in an amount which exceeds two (2) times the amount of the actual tax levied, with respect to the amount of such excess payment, (hereinafter called the 'residual excess amount'), the following provisions shall apply:
 - i) the residual excess amount shall be refunded on or before the 1st day of November following the date on which the payment of the residual excess amount was made.

PENALTY RATES

5. 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 10 percent on the 1st day following the last day of business in July on the outstanding amount of such taxes.
6. For the purposes of section 5, a reference to 'the outstanding amount for such taxes' shall not be deemed to include the amount of any penalties thereon.
7. Subject to section 9 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 18 percent 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 to all taxes, which may hereafter be deemed to be in arrears in accordance with Section 346 of the Municipal Government Act, 1994, Chapter M-26.1 and amendments thereto.
8. For the purposes of section 7, the expression 'such unpaid taxes' be deemed to include any penalties imposed under section 5 (or any predecessor thereof in a bylaw for a former year).

PAYMENT OF TAXES ON A MONTHLY BASIS

9. A taxpayer may pay taxes on a monthly basis subject to the following conditions:
- a) Any time up to and including January 31st of the current year the taxpayer shall notify the Tax Collector that he desires to pay his taxes (including arrears from any previous year) on a monthly basis.
 - b) For the first five months of the current year the taxpayer shall pay a monthly payment equivalent to one twelfth of the estimated tax as determined in subsection 2. b) of this bylaw plus one twelfth of any arrears. All payments are due before the last banking day of each month.
 - c) 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. Payments on arrears will continue as indicated in paragraph b) above. All payments are due before the last banking day of each month.
 - d) Provided that the conditions enumerated in paragraphs a), b) and c) hereof are complied with, the penalties referred to in sections 5, 6, 7 and 8 shall not be imposed.
 - e) 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 5, 6, 7 and 8 of this bylaw shall be imposed.
10. a) Notwithstanding section 9, a taxpayer may enter into an arrangement for the payment of taxes by installments upon which terms and conditions differing from those contained in section 9 are approved by Council of the Town of Sedgewick.
- b) Notwithstanding paragraph a) if a taxpayer enters into an arrangement for the payment of taxes by installments and a default in payment of any installment occurs, all penalties which would otherwise be imposed by the provisions of sections 5, 6, 7 and 8 of this bylaw shall be imposed.

ELECTRONIC PAYMENT PROCESSING

11. Any person may pay taxes by an electronic payment method that the Town has approved.
- a) Electronic payments are deemed to be received upon the date the person processes a tax payment.
 - b) Documentation for verification of tax payment date must be provided upon request by the tax collector.

EFFECTIVE DATE

12. This Bylaw shall come into affect upon final reading.
13. Upon final passing of this bylaw, Bylaw#417 is hereby rescinded.

READ A FIRST TIME THIS 4th OF DECEMBER, 2008 AD

READ A SECOND TIME THIS 4TH DAY OF DECEMBER, 2008 AD

READ A THIRD TIME BY UNANIMOUS CONSENT OF COUNCIL AND FINALLY PASSED THIS 4TH DAY OF DECEMBER, 2008.



HELEN M. WHITTEN, MAYOR



THELMA ROGERS, CAO