

TOWN OF PICTURE BUTTE

BYLAW #862-17

A BYLAW IN THE TOWN OF PICTURE BUTTE, IN THE PROVINCE OF ALBERTA, TO PROVIDE REGULATION FOR HOW TAX PAYMENTS ARE COLLECTED AND HOW TO IMPOSE PENALTIES FOR NON-PAYMENT OF TAXES AS PROVIDED BY THE *MUNICIPAL GOVERNMENT ACT R.S.A. 2000 CHAPTER M-26.*

WHEREAS in accordance with the *Municipal Government Act R.S.A. 2000 Chapter M-26*, as amended, the Town of Picture Butte imposes taxes annually in respect of property in the Municipality to raise revenue;

WHEREAS in accordance with Sections 344, 345 and 346 of the *Municipal Government Act* Council may pass a bylaw to impose penalties on non-payment of taxes;

NOW THEREFORE the Council of the Town of Picture Butte in the Province of Alberta duly assembled enacts as follows:

SECTION 1 DEFINITIONS

1.1 In this bylaw:

- a. "Tax Roll" is the listing of all parcels of land in the Town of Picture Butte in which taxes are imposed.
- b. "Tax Notice" is the Tax / Assessment notice sent by the Town of Picture Butte with all information regarding the tax roll as per the requirements of Section 334 of the *Municipal Government Act*.
- c. "Tax Payment Due Date" is 4:00 p.m. Mountain Standard Time on either July 10th or the last business day prior to July 10th.
- d. "Tax Arrears List" is the list, prepared annually, no later than March 31st, of the parcels of land in the Town of Picture Butte of which there are tax arrears for more than one year as per Section 412 of the *Municipal Government Act*.
- e. "Assessment Appeal" is a written complaint about any assessed property as per Section 460 of the *Municipal Government Act*.

SECTION 2 METHOD OF PAYMENT

2.1 The following are deemed acceptable forms of payment for taxes:

- a. Tax Installment Payment Plan (TIPP)
- b. Cash
- c. Cheque, Bank Draft or Money Order
- d. Interac

- e. Through a Financial Institution with proof being the financial institution's written notification stating the amount paid, the corresponding tax roll and the payment transaction date.
- 2.2 Payments for the current year's taxes must be deemed received by July 10th or the last business day prior to July 10th, by one of the means listed in Section 2.1. Credit cards are no longer accepted as a form of payment for taxes as of January 1st, 2013.
- 2.3 Payments are deemed received on the earlier of:
- a. The date received at the Town Office
 - b. The legible date of the post mark, provided payment was sent via Canada Post
 - i) If the post mark is illegible, the date received at the Town Office shall be deemed the payment date.
 - c. Payment date listed on official payment notification provided by a Financial Institution
- 2.4 Receipts issued in acknowledgement of a cheque or other negotiable instrument shall be valid only if the amount of the cheque or instrument has been collected by the Town of Picture Butte (e.g. taxes paid on time by cheques that are returned due to insufficient funds are not deemed to be received on time and are subject to a penalty).
- 2.5 Any property on which the taxes are in arrears is liable to tax recovery proceedings as specified in the *Municipal Government Act*.
- 2.6 In the event a parcel of land is added to the Tax Arrears List, any costs payable by the Town of Picture Butte for land title, search, registration, notification, or discharge of notification fees shall be added to the tax roll to recover the related costs of such charges.
- 2.7 The Town of Picture Butte assumes no responsibility for non-payment or late payment of taxes by a third party including, but not limited to mortgage companies or financial institutions. The property owner accepts responsibility to ensure their property taxes are paid by the tax deadline due date.
- 2.8 An assessment appeal does not provide exemption from paying taxes on time or provide exemption from late payment penalties. If a complaint is successful, the adjustment will be applied to the applicable tax roll. A request for any refund amount from a successful assessment appeal must be applied for in writing.

- 2.9 Payments on all outstanding balances must be made by December 31st in one of the manners listed in Section 2.1 to avoid tax penalties being imposed.
- 2.10 Payments received on a tax roll shall be applied to charges in the following order:
- a Tax arrears
 - b Amounts transferred to the tax roll
 - c Current taxes

SECTION 3 APPLICATION OF PENALTIES

- 3.1 A penalty of eighteen percent (18%) of the current tax levy shall be applied to any tax roll where the current tax levy remains unpaid after the tax payment due date shown on the Tax / Assessment Notice.
- 3.2 An interest charge of eighteen percent (18%) shall also be applied to any outstanding balance on any tax roll on any amount remaining unpaid after December 31st.
- 3.3 Any penalty or interest charge imposed under the provision of this bylaw shall be added to and form part of the unpaid taxes.

This Bylaw hereby rescinds Bylaw #831-12 and any previous tax and penalty policies and comes into effect after receiving third and final reading.

Read a first time this 26th day of June, 2017

Read a second time this 26th day of June, 2017

Read a third time this 26th day of June, 2017

TOWN OF PICTURE BUTTE

Mayor

CAO