

**BYLAW NO. 23-30
TOWN OF STRATHMORE
IN THE PROVINCE OF ALBERTA****BEING A BYLAW TO ESTABLISH PROPERTY TAX PENALTIES FOR LATE
PAYMENTS AND A MONTHLY TAX INSTALLMENT PAYMENT PLAN.**

WHEREAS, pursuant to the *Municipal Government Act*, RSA 2000, c. M-26 and amendments thereto, Council may pass a bylaw to impose such a penalty and provides that Property Taxes may be paid on any days as provided herein,

NOW THEREFORE BE IT RESOLVED THAT the Municipal Council of the Town of Strathmore, in the Province of Alberta, duly assembled, **HEREBY ENACTS AS FOLLOWS:**

1. TITLE

This Bylaw may be referred to as the "Property Tax Penalty and Installment Payment Bylaw".

2. DEFINITIONS

- 2.1. "Property Taxes" includes all property taxes and all other taxes, charges, fees or amounts lawfully imposed against a property by the Town of Strathmore pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta.
- 2.2. "Tax Installment Payment Plan" also referred to as "TIPP" means the plan authorized by this Bylaw permitting Taxpayers to pay Property Taxes by way of monthly installments.
- 2.3. "Taxpayer" means the person liable to pay taxes on a property being taxed pursuant to the *Municipal Government Act*.

3. PROPERTY TAX PENALTIES

- 3.1. Any or all taxes shall be payable thirty (30) days from the date of mailing of the tax notice or on the date specified in the tax notice whichever is later.

- 3.2. All current taxes which remain unpaid after the due date shown on the tax notice shall have added thereto, a penalty charge of two percent (2.0%), commencing on July 1 or the first day following the due date whichever is later, and an additional two percent (2.0%) on the first day of each of the remaining months of the year, so long as the taxes or any portion thereof remain unpaid.
- 3.3. All taxes which remain unpaid after December 31 of the year in which they are imposed shall have added thereto, on the first day of every month of every year, commencing on the first day of January following the year in which the taxes are imposed, a penalty equivalent to two percent (2.0%) of the then unpaid taxes, so long as the taxes or any portion thereof remains unpaid.
- 3.4. A penalty imposed under Sections 3.3 and 3.4 above shall be added to and form part of the unpaid taxes.

4. PAYMENT OF PROPERTY TAXES ON A MONTHLY BASIS

- 4.1. Any taxpayer may apply to enter into a Tax Installment Payment Plan (TIPP) to provide for the payment of their current taxes in equal monthly installments, January through December, of the current year.
- 4.2. Any taxpayer who wishes to pay their current taxes in installments, must enter into a TIPP agreement with the Town subject to the following conditions:
 - a) At the date of application, the taxpayer has no utility or tax charges in arrears.
 - b) Monthly installments shall be directly debited from the taxpayer's bank account on the first (1st) day of each month.
 - c) The taxpayer shall commence payment on the plan on January 1st or the 1st day of the month following receipt by the Town of a completed and approved TIPP Agreement. If commencing on the TIPP after January 1st, the taxpayer shall pay all monthly installments, including any penalties applied prior to commencement, due up to the day of commencement.
 - d) That the monthly installment for the months prior to the actual levy of taxes will be based on one-twelfth (1/12) of the previous year's tax levy;

- e) That for the remaining months of the year, the monthly installment will be adjusted based on the actual tax levy after deducting payments made according to section 4.2(a).
 - f) An exemption from the penalty provisions provided in this Bylaw provided that the taxpayer is not in breach of the agreement; and
 - g) That the penalty provisions provided in this Bylaw shall apply should the taxpayer breach any term or condition of the agreement. Such penalty to apply on the balance of taxes unpaid on the date of the breach.
- 4.3. A participating taxpayer is responsible to advise the Town, in writing, no less than fifteen (15) days in advance of the next payment date, of any changes required that month (i.e. applicant information, account information, sale of the property, cancellation of plan). If the plan is cancelled, all outstanding amounts become immediately due and payable and subject to penalty provisions provided in this Bylaw.
- 4.4. In the event a participating taxpayer withdraws from the TIPP, no monies paid into the plan will be returned or refunded but will remain on account as a prepayment of taxes.
- 4.5. In the event of a sale of the property, tax prepayments are to remain on the property's account and responsibility for adjustment shall be between the vendor and the purchaser.
- 4.6. The Senior Manager of Financial Services, or delegate, may cancel the privilege of continuing in the TIPP, if any two (2) consecutive installments fail to be honoured by the taxpayer's financial institution. Any returned payments will be subject to the Town of Strathmore NSF fee. All outstanding amounts become due and payable and subject to the penalty provisions provided in this Bylaw.
- 4.7. Participation in the TIPP shall continue from year to year until such time as the agreement is terminated by either party.

5. SEVERABILITY

- 5.1. If any provision of this bylaw is found to be illegal or beyond the power of Council to enact, or otherwise invalid, such section shall be deemed to be severable from all other sections of this bylaw.

6. REPEAL AND EFFECTIVE DATE

- 6.1. Bylaw 11-23, as amended, is repealed.
- 6.2. This Bylaw shall come into force on January 1, 2024, and upon receiving third and final reading and being signed.

READ A FIRST TIME this 18th day of October, 2023.

READ A SECOND TIME this 18th day of October, 2023.

READ A THIRD AND FINAL this 18th day of October, 2023.



MAYOR



DIRECTOR OF STRATEGIC, ADMINISTRATIVE,
AND FINANCIAL SERVICES