

CITY OF CHESTERMERE

PROVINCE OF ALBERTA

BYLAW #014-18

A Bylaw of the City of Chestermere, in the Province of Alberta, to provide for the regulation, application and collection of tax penalties and fees in the City of Chestermere.

WHEREAS pursuant to section 344 of the *Municipal Government Act*, RSA 2000, C. M-26 and amendments thereto provides that Council may by bylaw impose penalties if the taxes remain unpaid after the date shown on the tax notice;

AND WHEREAS pursuant to section 345 of the *Municipal Government Act*, RSA 2000, Chapter M-26, Council may by bylaw impose penalties in any year, following the year in which a tax is imposed and remains unpaid;

AND WHEREAS pursuant to section 346 of the *Municipal Government Act*, RSA 2000, Chapter M-26, Council may by bylaw impose penalties under sections 344 or 345 and it becomes part of the tax;

AND WHEREAS Council deems it desirable to establish penalties on unpaid taxes and other tax related charges for the City of Chestermere;

NOW THEREFORE The Municipal Council of the City of Chestermere, Alberta duly assembled, hereby enacts as follows:

1. Title

- (1) This bylaw may be cited as "Tax Penalties & Fees Bylaw"

2. Definitions

In this bylaw:

- a. "*Arrears in Taxes*" shall mean all taxes which remain unpaid after December 31st of the year in which they were imposed.
- b. "*City*" shall mean the City of Chestermere.
- c. "*Council*" shall mean the municipal Council for the City of Chestermere.
- d. "*Current Taxes*" shall mean taxes imposed in the Tax Year for which they are levied.

- e. "*Levy*" shall mean the amount to be paid by a Taxpayer when the Property Assessment has the Tax Rate applied after the Property Tax Bylaw is passed each year.
- f. "*Initial Penalty*" shall mean a one-time charge applied against an outstanding balance the day after the due date. This charge is to discourage late or non-payment.
- g. "*Property Assessment*" shall mean the value of a property as determined by a Property Assessor.
- h. "*Property Tax*" shall mean taxes resulting from the enactment of Property Tax Bylaw.
- i. "*Property Tax Bylaw*" shall mean the bylaw established by Council, occurs on or before June 15th, which finalizes assessment growth/market value changes and requisitions, and allows for the collection of property taxes.
- j. "*Property Tax Due Date*" shall mean July 31st in any given year.
- k. "*Subsequent Penalty*" shall mean an ongoing monthly charge applied against any outstanding balance.
- l. "*Supplementary Property Tax*" shall mean taxes resulting from the enactment of a Supplementary Assessment Bylaw.
- m. "*Supplementary Property Tax Due Date*" shall mean December 20th in any given year.
- n. "*Tax Arrears*" shall mean a balance outstanding on January 1st of any given tax year for all prior year's levy.
- o. "*Tax Roll*" shall mean a listing of all municipal properties which can be assessed, and include information such as a description of a property or business; the name and mailing address of the taxpayer; the assessment; tax rate; tax arrears; and any other appropriate information.
- p. "*Taxpayer*" shall mean a person liable to pay taxes:
 - i. who is the owner of a property in the City of Chestermere; or
 - ii. who is an individual identified on a Land Titles Certificate.
- q. "*Tax Year*" shall mean the annual period over which Current Taxes are calculated, commencing with January 1st and ending with December 31st of that year.



- r. "Taxes" shall include any or a combination of the following, Property Taxes from the current year, Supplementary Taxes from the current year and Penalties from all prior years.

3. Application

- (1) Nothing in this Bylaw relieves a person from complying with any provision of any federal or provincial law or regulation, other bylaw or any requirement of any lawful permit, order or license.
- (2) Any heading, sub-headings, or tables of contents in this Bylaw are included for guidance purposes and convenience only, and shall not form part of this Bylaw.
- (3) Where this Bylaw refers to another Act, bylaw, regulation or agency, it includes reference to any Act, bylaw, regulation or agency that may be substituted therefore.
- (4) All the schedules attached to this Bylaw shall form a part of this Bylaw.
- (5) This bylaw is gender-neutral and, accordingly, any reference to one gender includes the other.

4. General Provisions

- (1) If any portion of the Current Taxes remain unpaid after the Property Tax Due Date then an Initial Penalty of seven percent (7%) shall be applied against the outstanding balance and becomes immediately due and payable.
- (2) If any portion of the Supplementary Property Taxes remain unpaid after the Supplementary Property Tax Due Date then an Initial Penalty of seven percent (7%) shall be applied against the outstanding balance and becomes immediately due and payable.
- (3) In the event of any Current Taxes remaining unpaid on September 1st, there shall be added a Subsequent Penalty charge of one and one half percent (1.5%) applied against the total outstanding balance, and to continue on the first day of each month during the next succeeding months, so long as the taxes remain unpaid.
- (4) In the event of any Tax Arrears remaining unpaid there shall be added a Subsequent Penalty charge of one and one half percent (1.5%) applied against the outstanding balance on January 1st and to continue on the first day of each month during the next succeeding months and year and each

succeeding year thereafter, so long as the tax arrears remain unpaid.

- (5) After December 31st of each year, any unpaid Current Taxes shall be classified as tax arrears.
- (6) After December 31st of each year, any unpaid Supplementary Property Taxes shall be classified as tax arrears.
- (7) After December 31st of each year, any unpaid penalty charges shall be classified as tax arrears.
- (8) The other tax related fees and charges contained in Schedule "A" attached hereto and forming a part of this bylaw.

5. Effective Date

This Bylaw becomes effective upon third and final reading.

6. Repeal of Bylaw

Upon third and final reading of Bylaw #014-18, Bylaw 022-07 and Bylaw 028-09 and any associated amendments are hereby repealed.

7. Severability

If any Section or parts of this Bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such Section or parts shall be deemed to be severable and all other Section or parts of this Bylaw shall be deemed to be separate and independent therefrom and to be enacted as such.

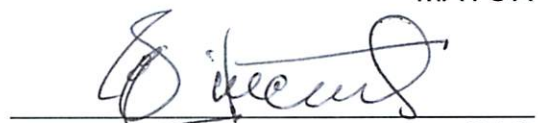
READ A FIRST TIME this 22 day of May 2018

READ A SECOND TIME this 22 day of May 2018

READ A THIRD TIME this 22 day of May 2018

Resolution Numbers – 236-18 / 237-18 / 238-18 / 239-18


MAYOR


CAO

Schedule A

Fees and Charges	Rate	GST applicable
Local Assessment Review Board Filing Fee *	\$ 50.00	No
Non-Sufficient Funds (NSF) Charge	30.00	No
Photocopy per page	0.25	Yes
Tax Certificate	30.00	No
Tax Recovery Filing Notification	30.00	No

*Reimbursed if withdrawn or result in a successful appeal