

TOWN of MAGRATH

BYLAW #1168

BEING A BYLAW OF THE TOWN OF MAGRATH  
IN THE PROVINCE OF ALBERTA  
WITH RESPECT TO MONTHLY PAYMENT,  
NON-PAYMENT AND LATE PAYMENT OF TAXES

WHEREAS pursuant to the provisions of the Municipal Government Act (Alberta) the Council of the Town of Magrath is empowered to establish methods of tax payment and impose penalties for non-payment or late payment of taxes.

NOW THEREFORE, the Council of the Town of Magrath in the Province of Alberta, duly assembled, enacts:

**1. CITATION**

1.1. This Bylaw may be cited as the "Magrath Tax Administration Bylaw".

**2. DEFINITIONS**

2.1. In this Bylaw:

2.1.1. "Council" shall mean the Council of the Town of Magrath;

2.1.2. "Chief Administrative Officer" and "CAO" shall mean the individual duly appointed to that position for the Town of Magrath at any given time and includes any person authorized to act for and in the name of that individual;

2.1.3. "Town" and "Town of Magrath" may be used interchangeably;

2.1.4. "Tax" and "Taxes" shall mean all property taxes, and any other taxes or levies lawfully imposed by Council pursuant to the Municipal Government Act (Alberta) or any other statutes of the Province of Alberta;

2.1.5. "Taxpayer" shall mean 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;

2.1.6. "Weekday" shall include Monday, Tuesday, Wednesday, Thursday, Friday;

2.1.7. "Tax Deadline" shall mean midnight on the last Weekday of June;

2.1.8. "Current Tax" shall mean the value of taxes levied by the Town of Magrath in the year those taxes were imposed;

2.1.9. "Late Current Tax" shall mean the value of Current Tax that remains unpaid after the Tax Deadline of the year in which the taxes were imposed;

2.1.10. "Tax Arrears" shall mean the value of taxes unpaid after December 31 of the year in which those taxes were imposed.

2.1.11. "Tax Installment Plan" or "TIP" shall mean the program available to Taxpayers whereby Current Tax may be paid by a series of monthly installments during the year in which the Current Tax is imposed.

2.1.12. "Enrolled Property" shall mean a property that is enrolled in TIP by the Taxpayer.

### **3. PENALTIES ON LATE CURRENT TAX**

- 3.1. Late Current Tax is subject to a penalty thereon in the amount of:
  - 3.1.1. Twelve percent (12%) to be levied on the first day of July, and
  - 3.1.2. Two percent (2%) to be levied on the first day of each succeeding month after July until and including the first day of December.
- 3.2. Penalties imposed under Sections 3.1.1 and 3.1.2 above immediately become part of Current Tax.

### **4. PENALTIES ON TAX ARREARS**

- 4.1. Tax Arrears are subject to a penalty thereon in the amount of two percent (2%) to be levied on the first day of each month.
- 4.2. Penalties imposed under Section 4.1 above immediately become part of Tax Arrears.

### **5. PAYMENT OF TAXES ON A MONTHLY BASIS**

- 5.1. All Taxpayers in the Town of Magrath may apply to be included in TIP to provide for the payment of Taxes by monthly installments.
- 5.2. Taxpayers who wish to be included in TIP must apply to the CAO for inclusion and shall not be included in TIP until approved by the CAO.
- 5.3. The CAO may refuse a Taxpayer request to be included in TIP for reasons as set out in this bylaw.
- 5.4. A Taxpayer may not apply for inclusion to TIP more than once in any calendar year with respect to the same property.
- 5.5. A Taxpayer may not apply for inclusion to TIP if the Taxpayer owes Tax Arrears with respect to the property that is the subject of the application.
- 5.6. A Taxpayer, having been approved for inclusion to TIP shall be subject to the following:
  - 5.6.1. The Taxpayer shall on or before the first day of January, February, March, April, May and June pay one-twelfth (1/12) of the estimated Current Tax as determined by the CAO;
  - 5.6.2. The Taxpayer shall on or before the first day of July, August, September, October, November and December pay one-sixth (1/6) of the balance of the actual Current Tax, less the total of payments made during the first six months;
  - 5.6.3. If a Taxpayer request for inclusion to TIP would cause TIP payments to begin on the first day of any month other than the month of January, the Taxpayer shall include in the first TIP payment all monies that would have been received by the Town as of that date had the Taxpayer entered into TIP pursuant to Sections 5.6.1 and 5.6.2 above.
- 5.7. An Enrolled Property retains inclusion in TIP, unless a TIP payment for the Enrolled Property:
  - 5.7.1. becomes overdue by 31 days or more, or;
  - 5.7.2. is not honoured by the financial institution that issued it, and
    - 5.7.2.1. The dishonoured payment amount and the Not Sufficient Funds penalty normally charged is not paid with cash within seven days following notification to the Taxpayer that the payment was dishonoured.
- 5.8. A property that ceases to be included in TIP for any reason set out in Section 5.7:
  - 5.8.1. is immediately subject to the penalties found in Section 3 above, and;
  - 5.8.2. those penalties are to be applied effective the original due date of any missed or dishonoured TIP payment.
- 5.9. An Enrolled Property is not subject to the penalties found in Section 3 above.

**6. NOTICE**

6.1. Any notice provided for in this Bylaw shall be in writing.

**7. SEVERANCE**

7.1. If a Court of competent jurisdiction adjudges any provision of this Bylaw to be invalid for any reason, then that provision shall be severed from the remainder of this Bylaw and all other provisions of this Bylaw shall remain valid and enforceable.

**8. COMING INTO EFFECT**

8.1. This Bylaw shall come into force and effect on the final day of passing thereof.

GIVEN FIRST READING THIS 8<sup>th</sup> DAY OF MAY, 2013

GIVEN SECOND READING THIS 8<sup>th</sup> DAY OF MAY, 2013

GIVEN THIRD AND FINAL READING THIS 8<sup>th</sup> DAY OF MAY, 2013



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Mayor



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Chief Administrative Officer