



Bylaw # 3095

“Property Tax Penalties Bylaw”

Bylaw Statement:

A Bylaw of the County of Grande Prairie No. 1, in the Province of Alberta to impose penalties for non-payment of taxes and tax arrears and repeal By-Law No.2261 and 2334.

WHEREAS: the Council of the County of Grande Prairie No. 1 deems it in the best interest of the ratepayers of the County of Grande Prairie to levy a penalty on taxes and tax arrears, and to provide for days that taxes may be paid, and;

WHEREAS: in accordance with Section 344, 345 and 346 of the Municipal Government Act, Statutes of Alberta, 2000, Chapter M-26, Council may pass a bylaw to impose such a penalty and provides that taxes may be paid on any days as provided herein,

THEREFORE, be it resolved that the Council of the County of Grande Prairie No. 1 in the Province of Alberta, duly assembled hereby enacts as follows:

INTERPRETATION

1. This Bylaw shall be cited as the “Property Tax Penalties Bylaw”
2. Headings in this Bylaw are for reference purposes only.
3. Words in the masculine gender will include the feminine gender whenever the context so requires and vice versa.
4. Words in the singular shall include the plural or vice versa whenever the context so requires.

DEFINITIONS

In this By-Law, the following words shall be defined as:

- a) **“Business Day”** shall mean every day of the week, Monday through Friday excepting statutory holidays and other holidays designated by the County of Grande Prairie No. 1;
- b) **“Taxes”** means:
 - i. A property tax,
 - ii. A business tax,
 - iii. A business revitalization zone tax,
 - iv. A special tax,
 - v. A well drilling equipment tax, and
 - vi. A local improvement tax;
- c) **“Tax Arrears”** means taxes that remain unpaid after December 31 of the year in which they are imposed.

PENALTIES IMPOSED FOR LATE PAYMENT

1. Current Taxes;

- a) In the event of any Taxes remaining unpaid after the last Business Day of June of the year in which they are levied, there shall be added thereto by way of penalty, an amount of three (3%) percent on the first Business Day of July.



- b) In the event of any taxes or any part thereof remaining unpaid on the last Business Day of October in the year in which they are levied, there shall be added thereto by way of a further penalty, an amount of twelve (12%) percent on the first business day of November.

2. Tax Arrears;

- a) In the event of any Tax Arrears remaining unpaid after the last Business Day of June, there shall be added thereto by way of a penalty in the amount of Three (3%) percent on the first Business Day of July;
- b) In the event of any Tax Arrears or any part thereof remaining unpaid on the last Business Day of October, there shall be added thereto by way on a further penalty, an amount of Twelve (12%) percent on the first day of November.

3. In the event that the Tax Notice has been sent:

- a) after June 1st but prior to October 1st any taxes, tax arrears, or part thereof remaining unpaid after the expiration of thirty (30) days from the date the tax notice has been sent out shall be subject to a penalty of three (3%) percent and, thereafter, any taxes, tax arrears or part thereof remaining unpaid after the last Business Day of October shall be subject to an additional twelve (12%) percent to be levied upon the first Business Day of November.
- b) After October 1st, any taxes, tax arrears or part thereof remaining unpaid after the expiration of thirty (30) days shall be subject to a penalty of fifteen (15%) percent being levied.

TERMS OF PAYMENT

Payment Taxes and Tax Arrears are to be paid by every taxable person at the administration office of the County of Grande Prairie No. 1, and may be paid:

1. Every Business Day;
2. During the last three Business Days of the month of June between the hours of 8:00 a.m. and 6:00 p.m.
3. Payments by cheque must be dated no later than the stated due date. If mailed, the envelope must bear a Canada Post postmark no later than the stated due date.
4. Payments provided by telephone banking or internet banking must be received by the County of Grande Prairie by the stated due date. Electronic transmission date of record from the customer's bank to the credit of the County of Grande Prairie's bank account will be accepted as the date the customer's payment was received by County of Grande Prairie.

TAX INSTALLMENT PLAN

To be eligible for the tax instalment plan all taxes must be paid in full. In the event of missed payments or withdrawal from the tax installment plan, all unpaid taxes become due and payable, and subject to penalties.

See Schedule "A"



EFFECTIVE DATE

1. County of Grande Prairie Bylaw No. 2261 and 2334 are hereby rescinded.
2. This Bylaw shall come into force and effect on the third and final reading.

Read a FIRST time this 20 Day of August 2018

A. Beaupre
REEVE

W. A. Coy
COUNTY ADMINISTRATOR

Read a SECOND time this 20 Day of August 2018

A. Beaupre
REEVE

W. A. Coy
COUNTY ADMINISTRATOR

Read a THIRD and FINAL time this 20 Day of August 2018

A. Beaupre
REEVE

W. A. Coy
COUNTY ADMINISTRATOR

ATTACHMENTS:

Schedule "A" – Penalties on Unpaid Taxes



Schedule "A"
Penalties on Unpaid Taxes

Current Taxes (Sent prior to June 1 st)	July 1	3%
	November 1	12%
	<u>TOTAL</u>	<u>15%</u>
Current Taxes (Sent after June 1 st – Prior to October 1 st)	30 days after Tax Notice was sent	3%
	November 1	12%
	<u>TOTAL</u>	<u>15%</u>
Current Taxes (Sent after October 1 st)	30 days after Tax Notice was sent	15%
	<u>TOTAL</u>	<u>15%</u>
	Tax Arrears	July 1
November 1		12%
<u>TOTAL</u>		<u>15%</u>