

BYLAW 2022-17

A BYLAW OF WHEATLAND COUNTY IN THE PROVINCE OF ALBERTA TO IMPOSE PENALTIES ON UNPAID CURRENT TAXES, TAX ARREARS, AND PAYMENT PROGRAMS

WHEREAS pursuant to sections 344 and 345 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 (MGA) and amendments thereto, Council may impose penalties on unpaid taxes at the rates set out in a bylaw;

AND WHEREAS pursuant to section 340 of the MGA, Council wishes to allow taxpayers to pay taxes imposed under the MGA by way of installments;

AND WHEREAS Council wishes to establish the terms under which taxes may be paid in installments;

NOW THEREFORE the Council of Wheatland County enacts as follows:

1. SHORT TITLE

This Bylaw may be known as the Penalty, Tax Installment Payment Program (TIPP) and Auto Payment Withdrawal Option (APWO) Bylaw.

The purpose of this bylaw is to establish:

- (a) the due dates for payment of taxes;
- (b) the rates of penalty to be imposed for failure to pay taxes by the due date;
- (c) the terms under which taxes may be paid in monthly installments;
- (d) deemed date of receipt for mailed and bank payments.

2. PENALTIES

Property Taxes shall become due and payable on June 30th each year as shown on the notice. Late Payment Penalties for current taxes and arrears will be levied as follows:

- (a) On the 1st day of July each year a penalty of five percent (5%) will be added to the total taxes remaining unpaid.
- (b) On the 1st day of December of each year a penalty of five percent (5%) will be added to the total taxes remaining unpaid.
- (c) Any partial year's property taxes levied during the current year are due thirty (30) days from the date of mailing of the subsequent tax notice. Any amounts remaining unpaid after the due date are subject to a penalty of 5%, commencing the first day of the calendar month following the due date.
- (d) Adjustments to monthly installments may occur to reflect changes to the assessed value, or tax rate, or amounts of which in the event of non-payment are deemed to be taxes or to be recoverable as or in the same manner as taxes (i.e., unpaid utilities).
- (e) Tax penalties for current taxes will not be applied for those individuals that have selected the TIPPS program or accounts that are in good standing. Tax penalties will apply to accounts that are not in good standing including the TIPP and APWO programs.

Tax Penalty Deadlines and Rates		
Tax Type	Tax Due Date	Tax Penalty (applied on outstanding balance)
Current and Arrears - first penalty	June 30 th	5% on July 1 st
Current and Arrears - second penalty	November 30 th	5% on December 1 st
Partial year property taxes - [see section 2(c) above]	30 days after date of mailing	5% on first day of calendar month following the due date

3. TAX INSTALLMENT PAYMENT PROGRAM

A taxpayer may pay taxes monthly for the current year subject to the following terms and conditions:

- (a) The taxpayer who wishes to enroll in the TIPP program, must submit a completed application found on the County website. The application includes the taxpayer's signature and void cheque or other documentation that would allow the County to use the electronic funds transfer (EFT) process. The application must be received on or before the 15th day of each month.
- (b) The taxpayer who wishes to enroll in the TIPP program will not be eligible if they have previously entered into and exited the program under the same roll within the previous 2 calendar years.
- (c) The TIPP program shall commence on January 1st of each year provided that all taxes, local improvement taxes, tax arrears and penalties are fully paid on or before December 31st of the preceding year.
- (d) The taxpayer shall have the right to enter into a monthly TIPP program to provide for payment of property taxes and local improvement taxes in equal monthly installments based on:
 - i) The first six (6) months of the current year, the taxpayer shall pay a monthly payment equivalent to one twelfth (1/12) of the previous year's levy, and
 - ii) The last 6 months of the current year the taxpayer shall make monthly payments equivalent to one-sixth (1/6) of the balance of the tax levy for the current year after the deduction of payments for the first 6 months.
- (e) Taxpayers joining after June 30th have received a 5% penalty which they are not exempt from. The monthly payments will be calculated so that the cumulative payments will pay in full the outstanding balance of the taxes by the end of the calendar year.
- (f) The County may cancel the privilege of the taxpayer continuing on the program if one (1) installment fails to be honored and arrangements are not made for payment within fifteen (15) days. The unpaid balance of taxes, if any, shall be subject to the penalty provisions of this bylaw.
- (g) Taxpayers who are on the monthly TIPP program and whose tax account is in good standing are exempt from Section 344 and 345 of the Municipal Government Act.
- (h) The amount of the payments will be recalculated twice a year, in July and January, and the County shall advise the taxpayer in writing of any changes in the amount of the payments to be made. Adjustments to monthly installments may occur to reflect changes to the assessed value, or tax rate, or amounts of which in the event of non-payment are deemed to be taxes or to be recoverable as or in the same manner as taxes (i.e., unpaid utilities).

4. AUTO PAYMENT WITHDRAWAL OPTION FOR ARREARS

- (a) The County may enroll a taxpayer in the Auto Payment Withdrawal Option at the taxpayer's request if their account is in arrears. Tax arrears includes an amount upon which penalties can be assessed which consists of unpaid taxes, penalties and utility arrears that have been transferred to the tax roll.
- (b) An application for enrollment must be received on or before the 1st day of each month.
- (c) Taxpayers cannot enroll in the TIPP program until arrears are paid in their entirety.

5. RECEIPT OF PAYMENTS

- (a) Tax payments that are sent by mail to Wheatland County are deemed to have been received by the municipality on the date of the postmark stamped on the envelope.
- (b) Tax payments made through a financial institution shall be deemed to have been received on the date the payment was made through the financial institution.

6. PENALTIES AND CHARGES

- (a) No penalties shall be imposed with respect to the outstanding balance of taxes for current and arrears if the TIPP program remains in good standing.
- (b) An account is no longer in good standing if the EFT process fails, or the taxpayer fails to comply with the terms and conditions of the TIPP program.
- (c) When an account is no longer in good standing, penalties will be applied to the outstanding balance of the taxes for the current year and arrears.
- (d) The taxpayer shall pay a service fee each time the EFT process fails as set out in the Master Schedule of Fees.
- (e) For the purposes of this bylaw, the payments will be deemed to have failed when the taxpayer's bank notifies the County that a fund transfer will not be processed.

7. TERMINATION OF TIPP OR APWO PROGRAM

- (a) Termination of TIPP
 - i) After the 15th of the month, if a taxpayer's enrolment is no longer in good standing, it shall be cancelled.
 - ii) A taxpayer may cancel at any time, provided that electronic notification of the cancellation form, found on the County website, has been provided no less than 15 days in advance of the next payment date.
 - iii) When a program is cancelled, penalties will be applied to the outstanding balance of the taxes for the current year and the balances outstanding on the tax roll shall immediately be due and payable.
- (b) Termination of APWO
 - i) After the 1st of the month, if a taxpayer's enrolment is no longer in good standing, it shall be cancelled.
 - ii) A taxpayer may cancel at any time, provided that electronic notification of the cancellation form, found on the County website, has been provided no less than 15 days in advance of the next payment date.

8. SEVERABILITY

It is the intention of Council that each separate provision of this bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provision of this bylaw is declared invalid, all other provisions hereof shall remain valid and enforceable.

9. **REPEALS**

Bylaw 2021-07 is hereby repealed upon the passing and signing of Bylaw 2022-17.

10. **EFFECTIVE DATE**

This Bylaw shall come into full force and effect upon third and final reading.


READ A FIRST TIME this 21st day of June, 2022.

READ A SECOND TIME this 21st day of June, 2022.

READ A THIRD TIME AND PASSED this 21st day of June, 2022.



Amber Link
Reeve



Brian Henderson
Chief Administrative Officer