



**VILLAGE OF CONSORT
BY-LAW NO. A779**

A BY-LAW OF THE VILLAGE OF CONSORT TO IMPOSE PENALTIES WITH RESPECT TO PAYMENT, OVERPAYMENT, PREPAYMENT, LATE PAYMENT, OR NON PAYMENT OF TAXES.

WHEREAS pursuant to the Municipal Government Act, Chapter M26, Revised Statutes of Alberta 2000 and amendments thereto, is the authority for Councils to establish methods of tax payments, impose penalties for non-payment or late payment of taxes and to grant a discount for early payment of taxes; and

NOW THEREFORE, under the authority of the Municipal Government Act, the Council of the Village of Consort, in the Province of Alberta, enacts as follows:

1. This Bylaw shall be known as the "**Tax Penalty & Tax Prepayment Incentive Bylaw No. A779**".
2. In this Bylaw 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 designate by the Village of Consort;
 - b) "**Taxes**" includes all property taxes, local improvement taxes, license fees for mobile homes, special taxes, and all other taxes lawfully imposed by the Village of Consort pursuant to the Municipal Government Act or any other statute of the Province of Alberta;
 - c) "**Tax Arrears**" means taxes that remain unpaid after December 31st of the year in which they are imposed;
 - d) "**Tax Collector**" means the person designated from time to time by the Council to act in the capacity of tax collector. The CAO (Chief Administrative Officer) shall, for the purposes of the Municipal Government Act, be deemed to be the "tax collector";
 - e) "**Tax Payer**" means the owner of the property, being taxed, and where taxes are paid by another on behalf of the owner or the business, the person who actually pays the taxes.
3. **PREPAYMENT AND DISCOUNT OF TAXES**
 - a) Any person desiring to prepay taxes in any years shall:
 - i. Supply to the tax collector a description of the property or business in respect to which the taxes are levied, to the tax collector's satisfaction;
 - ii. Pay to the tax collector an amount (hereinafter called the "estimated tax") equal to the amount the tax collector shall estimate as the taxes for the current year. The estimated tax shall not exceed the previous year's levy. Notwithstanding the foregoing, in the case of property taxes, where improvements have been constructed during the previous year, the person desiring to prepay taxes shall pay an additional amount equal to the previous year's mill rate multiplied by the assessed value of the improvement; and
 - b) Notwithstanding paragraph 2a) ii a person may prepay taxes in an amount other than the estimated tax provided however, that no discount under section 3 shall apply on any amount in excess of the actual prepayment.
 - c) The provisions of this section apply to the current year.

- d) A discount of 5% percent will be allowed on prepayments of property taxes made on or before the 28th day of February.
- e) This section does not apply to the commutation or prepayment of local improvement charges.

4. **PENALTY RATES**

- a) Where taxes levied for the current year remain unpaid as at July 31st, such taxes are subject to a penalty thereon in the amount of 10% percent on the 1st day of August.
- b) Where taxes levied for the current year remain unpaid as at November 30th, such taxes are subject to a penalty thereon in the amount of 8% percent on the 1st day of December.
- c) Where taxes levied for the current year remain unpaid as at December 31st, such taxes are subject to a penalty thereon in the amount of 18% percent on the 1st day of January, in the succeeding year and in each succeeding year thereafter so long as the taxes remain unpaid.
- d) For the purposes of section 4a), b), and c) reference to "the outstanding amount of such taxes" shall be deemed not to include the amount of any penalties thereon.

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

- a) Taxpayers have the right to enter into a Property Tax Installment Plan that will allow them to pay property tax in twelve (12) equal monthly payments without penalty.
- b) The monthly payments shall be calculated by utilizing the most recent property tax levy.
- c) The plan shall commence on January 1st of each year provided that all property taxes, local improvement taxes, tax arrears and penalties are fully paid on or before December 31st of the preceding year.
- d) The difference between the taxes levied for the current year and the total of the twelve installments will be due by August 31st of the current year at which time the balance will be due, a refund will be issued, or the monies can remain on account with no interest granted.
- e) A contract which stipulates the terms, conditions and penalties of the Property Tax Installment Plan is attached as Schedule "A".

6. **SEVERABILITY**

If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the bylaw is deemed valid.

7. **REPEAL**

- a) Bylaw A763 is now hereby repealed.

8. This By-law shall take effect on the date of the third and final reading.

READ a first time this 12th day of March, 2012

READ a second time this 12th day of March, 2012

READ a third time and passed this 12th day of March, 2012

Original copy of this Bylaw signed by the Mayor and CAO on this 26th day of March, 2012.

Wayne Walker
Mayor

Monique Jeffrey
Chief Administrative Officer



SCHEDULE "A"

Agreement made this _____ day of _____, 20__ A.D.

BETWEEN: THE VILLAGE OF CONSORT
P.O. BOX 490
CONSORT ALBERTA, T0C 1B0
(hereinafter called "the Village") OF THE FIRST PART

- And -

(hereinafter called "the Owner") OF THE SECOND PART

WHEREAS, pursuant to Bylaw A763, the Council of the Village of Consort has established the Property Tax Installment Plan, allowing for the payment of taxes by monthly installment; and

WHEREAS, the Owner wishes to enter into an agreement for the payment of taxes by monthly installments;

NOW THEREFORE THIS AGREEMENT WITNESSETH THAT: for and in consideration of the monthly sum of (hereinafter called "the Installment") paid by the Owner to the Village, will apply the said sum as Payment of taxes against the property legally described as:

Lot _____ Block _____ Plan _____ Tax Roll# _____

The Parties agree that the granting of this Agreement is subject to the terms, and conditions, following:

- 1. That for the purpose of determining the amount of taxes upon which the monthly installment may be calculated, the amount of the tax levy of the preceding year will be used.
2. That each monthly installment will be due and payable on or prior to the first day of each month, excepting only the January payment, which will be permitted up to and including the 15th day of January in the Current Tax Year.
3. That following the establishment of the property tax rate by the Council of the Village of Consort for the current year, the Owner will receive a tax notice showing the amounts of taxes paid, with the balance of taxes owing, the amount of the adjusted monthly installment, or the amount of refund of taxes if such should be the case.
4. That if all installments are paid as agreed, the penalty clause as determined by Council in the Tax Penalty & Tax Prepayment Incentive Bylaw will not apply.
5. No Discounts will apply to regular monthly installments which have been entered into by this agreement.
6. No Owner will be permitted to prepay taxes other than for the current year.
7. All applications are to be completed no later than the 15th of January in the year required.
8. Should the Owner not provide any monthly installment, when due, the following will occur:
a) That in the event of non-payment of any installment prior to the due date of municipal taxes, a penalty of eighteen (18%) percent will apply to any outstanding amount following the tax payment deadline, and the outstanding amount will be payable forthwith.
b) That in the event of non-payment of an installment after the due date of municipal taxes, a penalty of nine (9%) percent will be applied immediately to any outstanding amount and the outstanding amount will become payable forthwith.

VILLAGE OF CONSORT:

OWNER:
