

# CONSOLIDATION COPY

**CITY OF LACOMBE  
PROVINCE OF ALBERTA  
Bylaw 379**

**Consolidated to January 10, 2022**

**A Bylaw of the City of Lacombe, in the Province of Alberta, to authorize a Tax installment payment plan and to authorize the levying of a penalty on unpaid taxes**

**WHEREAS**, Section 340 of the Municipal Government Act, RSA. 2000, c M-26, states that a Council may by bylaw permit taxes to be paid by installments, at the option of the taxpayer; and

**WHEREAS**, Section 344 of the Municipal Government Act, RSA. 2000, c M-26, states that a Council may by bylaw impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice; and

**WHEREAS**, Section 345 of the Municipal Government Act, RSA. 2000, c M-26, states a Council may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed.

**NOW THEREFORE, THE MUNICIPAL COUNCIL OF THE CITY OF LACOMBE, IN OPEN COUNCIL DULY ASSEMBLED ENACTS AS FOLLOWS:**

**Short Title**

1. The bylaw shall be referred to as to "Tax Penalty and Payment Bylaw"

**Definitions**

2. In this bylaw:
  - a. "Arrears" means taxes that remain unpaid after December 31 of the year in which they are imposed.
  - b. "Taxes" includes all property taxes, business revitalization zone taxes, local improvement taxes, penalties, and unpaid costs, charges and expenses as provided in Section 553 of the Municipal Government Act, RSA. 2000, c M-26, and all other taxes or charges lawfully imposed pursuant to the Municipal Government Act, RSA. 2000, c M-26 or any other statute of the Province of Alberta.

## **Penalties on Taxes**

3. Where any taxes levied for the current year remain unpaid after close of business on June 30, such taxes are subject to a penalty thereon, in the amount set out in Schedule A of this Bylaw, on the first day of July.
4. Where taxes levied for the current year remain unpaid after close of business on August 31, such taxes are subject to a penalty thereon, in the amount set out in Schedule A of this Bylaw, on the first day of September.
5. Where taxes levied for the current year remain unpaid after close of business on October 31, such taxes are subject to a penalty thereon, in the amount set out in Schedule A of this Bylaw, on the first day of November.
6. For the purposes of sections 3, 4, 5, penalties will not be compounded during the year.
7. Additional charges levied during the Current Year including but not limited to costs pursuant to sections 553, 553.1 and 553.2 of the Municipal Government Act, RSA., 2000, c M-26 or section 27(3) of the Weed Control Act, RSA. 2000, c. W-5, are due thirty (30) days from the date of mailing of the notice. Any amounts remaining unpaid after the due dates are subject to the penalties, on the penalty dates, as set out in Schedule A of this Bylaw.
8. Where any taxes levied against the supplementary assessment roll for the current year remain unpaid after the close of business on March 31 of the year following in which the tax was levied, such taxes are subject to a penalty thereon, in the amount set out in Schedule A, on the first day of April. An additional penalty in the amount set out in Schedule A of the outstanding supplementary taxes shall be added on the first day of May. Supplementary taxes that remain unpaid after December 31<sup>st</sup> in the year following the year they are levied shall be considered in arrears and subject to the penalties outlined in Section 10.
9. Except for supplementary taxes levied in the current year, where after December 31<sup>st</sup> of the current year any taxes and charges that remain Unpaid, such taxes and charges shall be deemed to be in arrears and shall be subject to a penalty thereon, in the amount set out in Schedule A of this Bylaw, on the first day of January. An additional penalty in the amount set out in Schedule A, of the outstanding arrears shall be added as per Schedule A of this Bylaw.
10. Arrears outstanding after December 31<sup>st</sup> of subsequent years shall be subject to a further penalty thereon, in the amount set out in Schedule A, on the first day of January of each year. An additional penalty in the amount set out in Schedule A for outstanding arrears shall be added as set out in Schedule A of this Bylaw.

11. If any date specified in this Bylaw as a penalty date should fall on a date other than that of a normal day of business for the City, then the penalty date shall be deemed to be the next normal business day.
12. Any tax payment received by electronic banking means, including but not limited to telephone banking, internet banking or electronic transfer will be considered received by the City on date the tax payment has been received by the City's bank and deposited in the City's bank account.
13. Any penalties imposed under this bylaw shall form part of the tax in respect of which it is imposed.

## **Tax Installment Payment Plan**

14. Any person who wishes to pay taxes with respect to a property, must enter into a Tax Installment Payment Plan agreement with the City which shall provide:
  - a. That payments are to be made by way of pre-authorized withdrawals, drawn directly from that person's bank account;
  - b. That payments made during each of the months of January through May inclusive, shall be equal to one-twelfth of the estimated taxes due for that calendar year;
  - c. That payments made during the months of June through December inclusive, shall be equal to one-seventh of the amount calculated as follows:

*Actual taxes levied for the current year less the total of payments received during January through May, inclusive;*
  - d. An exemption from the penalty provisions under Section 3, 4, and 5, provided the person is not in breach of the agreement; and
  - e. That the penalty provisions under Section 3, 4, and 5 of this bylaw shall apply should the person breach any term or condition of the agreement. Such penalty to apply on the balance of taxes unpaid on the date of the breach.
15. All of the terms and conditions of the Tax Installment Payment Plan Agreement shall be in accordance with this bylaw and City's Tax Installment Payment Plan Policy.

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## **General**

16. City of Lacombe Bylaw #362 is hereby repealed.

17. This Bylaw shall come into force and take effect on its passing.

INTRODUCED AND GIVEN FIRST READING THIS 9<sup>th</sup> day of October, 2012

GIVEN SECOND READING THIS 9<sup>th</sup> day of October, 2012

GIVEN THIRD AND FINAL READING THIS 22<sup>nd</sup> day of October, 2012

\_\_\_\_\_  
Original Signed

Mayor

\_\_\_\_\_  
Original Signed

Chief Administrative Officer

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## Bylaw 379 Schedule "A"

<b><i>Applied on the 1st of:</i></b>	<b>on Current Taxes</b>	<b>on Arrears</b>	<b>on Supplementary</b>
January		10%	
February			
March		3%	
April			12%
May		3%	2%
June			
July	10%		
August			
September	3%		
October			
November	3%		
December			

(b. 379.1, 06/08/2020; b. 379.2, 12/07/2020; b. 397.3 01/10/2022)