

# CITY OF PRINCE ALBERT BYLAW NO. 19 OF 2007

*A Bylaw of The City of Prince Albert to provide discounts for advance payments of taxes and for the imposition of penalties for late payments of taxes.*

WHEREAS pursuant to Sections 242, 249 and 250 of *The Cities Act* a Council may provide incentives (discounts) for payment of taxes by the dates set out in the resolution or bylaw providing for the incentives (discounts), and may impose penalties at the rates set out in the resolution or bylaw authorizing the imposition of penalties.

NOW THEREFORE THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

## SHORT TITLE

1. This Bylaw may be cited as "The Property Tax Discounts & Penalties Bylaw."

## DEFINITIONS

2. In this Bylaw, unless the context otherwise requires, the expression:
  - (a) "arrears of taxes" means taxes unpaid and outstanding after the expiration of the year in which they were imposed, and includes penalties for default of payment;
  - (b) "City" means The City of Prince Albert;
  - (c) "City Treasurer" means the Director of Financial Services of The City of Prince Albert or Treasurer's Alternate;
  - (d) "Council" means the City Council of The City of Prince Albert";
  - (e) "current taxes" means taxes imposed during the calendar year;

- (f) "taxes" means taxes imposed on property or special franchises subject to assessment for municipal, school, hospital or any other purposes, all service taxes or rental taxes and other charges as may be authorized by statute, and includes local improvement rates and taxes.
- (g) "taxpayer" shall mean any person who is an owner or occupant within the meaning of *The Cities Act*.

3. Due Dates For Taxes:

- (a) Subject to Section 7, payment of the current taxes is due and required to be made by every taxpayer at the office of the City Treasurer on or before the 30<sup>th</sup> day of June in the calendar year in which they were imposed.
- (b) A payment of taxes is deemed to be made on the date when it is actually received by the City Treasurer.

4. Upon default of payment of taxes on the due date pursuant to Section 3, a taxpayer shall be required to pay, in addition to the taxes, penalty charges on the amount of taxes outstanding as follows:

- (a) A penalty charge of one point nine percent (1.9%), on the first day of July and an additional one point nine percent (1.9%) on the first day of each of the remaining months in the year.
- (b) The penalty charges added shall be calculated on all outstanding current taxes, any other charges transferable to the tax roll and on penalties.
- (c) The penalty charges are to be added to and form part of the tax roll.

5. Discounts for Early Payments:

- (a) Discounts shall be allowed for early payment of taxes, in full or in part, where payment is made prior to the last day of January of the year in which the taxes are imposed.
- (b) The discount referred to in Subsection (a) shall be at the rate of one point two five percent (1.25%) for the month of January only.
- (c) Notwithstanding anything else in this Bylaw, no discount shall exceed the amount prescribed by the Minister responsible for the administration of *The Cities Act* in the *Regulations* to that Act. In any case where the discount would otherwise exceed such prescribed maximum, the discount shall be deemed to be at the prescribed maximum.

6. Penalties on Arrears:

- (a) A penalty of one point five percent (1.5%) calculated on the amount of any arrears of taxes shall be added to such arrears of taxes on January 1<sup>st</sup> and the first day of each subsequent month of the year for which taxes and penalties remain outstanding.
- (b) The penalty charges added shall be calculated on all outstanding arrears of taxes, any other charges transferable to the tax roll and on penalties.
- (c) The penalty charges are to be added to and form part of the tax roll.

7. Discounts and Penalties not applied to pre-authorized payment plan:

- (a) By resolution of Council, a pre-authorized payment plan for the payment of taxes may be established or revoked from time to time, which plan shall be available to any taxpayer upon written application to the Director of Financial Services. The said Director may determine the form for such application and the taxpayer shall deliver such other documentation that the said Director may reasonably require to effect the automatic debit to the designated bank account.
- (b) Any taxpayer participating in the pre-authorized payment plan shall not be entitled or subject to the penalties or discounts provided by this Bylaw.
- (c) In the event that any taxpayer participating in the pre-authorized payment plan is in default of any payment or has arrears of taxes, the same penalties provided by this Bylaw shall apply as though the taxpayer were not participating in the pre-authorized payment plan.

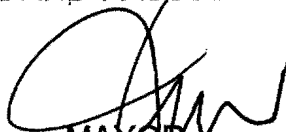
8. Bylaw No. 66 of 1997, along with all amendments, is hereby repealed.

9. This Bylaw shall come into force and take effect on, from and after the 1<sup>st</sup> day of January 2008.

INTRODUCED AND READ A FIRST TIME THIS 11 DAY OF June ,AD  
2007.

READ A SECOND TIME THIS 11 DAY OF June ,AD  
2007.

READ A THIRD TIME AND PASSED THIS 11 DAY OF June ,AD  
2007.

  
MAYOR

  
CITY CLERK