

CITY OF PRINCE ALBERT

BYLAW NO. 9 OF 2024

A Bylaw of The City of Prince Albert for the imposition of penalties for late payment of taxes and to provide incentives for advance payments of property taxes.

WHEREAS pursuant to Section 242 of the *Cities Act* a Council may provide incentives (discounts) for payment of taxes by the dates set out in the bylaw for incentives;

AND WHEREAS pursuant to Section 249 of the *Cities Act* a Council may impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice, at the rate set out in the bylaw authorizing the imposition of penalties;

AND WHEREAS pursuant to Section 250 of the *Cities Act* a Council may impose penalties in any year following the year in which a tax imposed if the tax remains unpaid after December 31 of the year in which it is imposed, at the rate set out in the bylaw authorizing the imposition of the 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 Penalties and Incentives Bylaw."

DEFINITIONS

2. In this Bylaw, unless the context otherwise requires, the expression:
 - a) "arrears of taxes" means taxes unpaid and outstanding after December 31st of the year in which a tax is imposed and includes all penalties and other lawful charges under the *Cities Act* and other Acts;
 - b) "City" means the City of Prince Albert;
 - c) "City Treasurer" means the Director of Financial Services of The City of Prince Albert, or designate;
 - d) "close of business day" means when the Customer Service counter located on the main floor of City Hall is no longer accessible;

- e) "Council" means the City Council of the City of Prince Albert;
- f) "current taxes" means taxes imposed during the calendar year;
- g) "arrears" means any monies owing on a tax roll as of January 1st of that calendar year;
- h) "taxes subject to discount" means taxes on property or special franchises subject to assessment for municipal, library, regional health authority or other purposes, all service taxes or rental taxes and other charges as may be authorized by the statute but does not include school and local improvement rates and taxes;
- i) "taxes subject to penalties" means taxes on property or special franchises subject to assessment for municipal, library, regional health authority or other purposes, all service taxes or rental taxes and other charges as may be authorized by statute including school and local improvement rates and taxes;
- j) "taxpayer" means any person who is an owner or occupant within the meaning of The Cities Act;

DUE DATE FOR TAXES

- 3. Payment of current taxes is due and required to be made by every taxpayer at the office of the City Treasurer no later than the close of business on the date 30 days following the date of sending out the Notice by the City Treasurer.
- 4. In any year that the due date is a non-working day, payment of current taxes is due and required to be made by every taxpayer at the office of the City Treasurer no later than the close of business on the next scheduled working day of the City.
- 5. A payment of taxes is not deemed to have been made until it is actually received by the City Treasurer, unless the timing of payment is deemed to be received at a different date by operation of state duly enacted.
- 6. The due date may be extended by the City in the event of a declared emergency.

DISCOUNTS FOR EARLY PAYMENTS

- 7. Discounts shall be allowed for early payment of taxes subject to discount, in full or in part, where payment is made prior to the last day of January of the year in which taxes are imposed.
- 8. The discount referred to in Section 6 shall be the rate of one point two five percent (1.25%) for the month of January only.
- 9. 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 have at the prescribed maximum.

PENALTIES FOR LATE PAYMENTS

10. 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 subject to penalties, 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 following the tax due date as outlined in Section 3, and an additional one point nine (1.9%) on the first day of each of the remaining months of the year notwithstanding the fact that the last day of the previous month was a non-business day.
- b) The penalty rates are to be applied against all outstanding current taxes, any other charges transferable to the tax roll, and existing penalty amounts.
- c) The penalty charges are to be added to and form part of the tax roll and become part of the tax arrears.

PENALTIES ON ARREARS

11. Penalty charges on the amount of taxes outstanding in arrears will be applied as follows:

- 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 1st and the first day of each subsequent month of the year, notwithstanding the fact that the last day of the previous month was a non-business day, for as long as 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 by any act, and on penalties.
- c) The penalty charges are to be added to and form part of the tax roll and become part of the arrears.

INCENTIVES AND PENALTIES NOT APPLIED TO PRE-AUTHORIZED PAYMENT PLAN

- 12. Council may by Bylaw from time to time authorize the use of a Tax Installment Payment Plan, which plan shall be available to any taxpayer upon written application to the City Treasurer.
- 13. Any taxpayer participating in the Tax Installment Payment Plan shall not be entitled or subject to incentives or penalties provided by this Bylaw.
- 14. In the event that any taxpayer participating in the Tax Installment Payment Plan is in default of any payment or has arrears of taxes, the exemption from penalties provided by Section 12 will no longer apply.

COMING INTO FORCE

15. This Bylaw shall come into force and take effect on, from and after the 1st day of January, 2024.

16. Bylaw No. 13 of 2012 is hereby repealed.

INTRODUCED AND READ A FIRST TIME THIS 13th DAY OF May, AD 2024.

READ A SECOND TIME THIS 13th DAY OF May, AD 2024.

READ A THIRD TIME AND PASSED THIS 13th DAY OF May, AD 2024.



MAYOR



CITY CLERK

