

TOWN OF VIKING
BYLAW NO. 2018-666
TOWN OF VIKING TAX PAYMENT AND PENALTY BYLAW

WHEREAS, the authority and provisions of the Municipal Government Act, 2000 Chapter M-26.1 and amendments thereto provides the authority for Council to establish methods of tax payments and impose penalties for non-payment or late payments thereof.

NOW HEREOFRE, the Municipal Council of the Town of Viking in the Province of Alberta duly assembled enacts as follows:

1. In this bylaw:
 - a) 'taxes' includes all property taxes, local improvements taxes, business taxes and all other taxes lawfully imposed by the Town of Viking pursuant to the Municipal Government Act or any other statute of the Province of Alberta;
 - b) 'tax collector' means the person designated from time to time to be the Treasurer to act in the capacity of tax collector. The Chief Administrative Officer, the Municipal Clerk and the Administrative assistant shall for the purposed of the bylaw, be deemed to be the 'tax collector.'
 - c) 'taxpayer' means the owner of the property being taxed, the business being taxed and where taxes are paid by another on behalf of the owner or the business, the person who actually pays the taxes.


PREPYMENT OF TAXES

2. Any person desiring to pre pay taxes in any year shall;
 - a) supply the tax collector a description of the property or business in respect to which taxes are levied, to the tax collector's satisfaction.
 - b) 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 levy. The estimated tax shall not exceed the previous year's levy.
3. Notwithstanding paragraph 2(b) a person may prepay taxes in an amount other than the estimated tax provided.
4.
 - a) where taxes are paid in an amount which exceeds the actual taxes levied (hereinafter called the 'excess amount'), the excess amount shall be forth with refunded to the taxpayer upon request.
 - b) Where a refund request for the excess amount in a taxpayer's account is not received and the excess amount exists in the ratepayer's account, this excess amount shall be deemed to be a payment of taxes in the succeeding year.

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c) Notwithstanding sections 2,3 and 4 of this bylaw, where taxes are paid or prepaid in an amount which exceeds two (2) times the amount of the actual tax levied, with respect to the amount of such excess payment , (hereinafter called the residual excess amount'), the following provisions shall apply:

i) the residual excess amount shall be refunded on or before the 1st day of November following the date which the payment of the residual amount was made.

PENALTY RATE

5. Where any taxes levied for the current year remain unpaid of the last day of business in August such taxes are subject to a penalty thereon in the amount of 18 percent on the 1st day following the last day of business in August on the outstanding amount of such taxes.
 - a) Any taxes unpaid as the last day of business in August shall receive a notice of said unpaid taxes by September 15.
6. For the purposes of Section 5, a reference to 'the outstanding amount for such taxes' shall not be deemed to include the amount of any penalties thereon.
7. Subject to Section 9 hereof, where any taxes are not paid on or before the 31st day of December of the current year, such unpaid shall be deemed to be in arrears and shall be in each subsequent calendar year, subject to a penalty of 18 percent on the 1st day of January with respect to the amount of taxes so in arrears. This provision applies to any taxes, which are levied but remain unpaid as of the 31st day of December and to all taxes, which may be deemed to be in arrears in accordance with Section 346 of the Municipal Government Act2000, Chapter M-26 and amendments thereto.
8. For the purposes of Section 7, the expression 'such unpaid taxes' be deemed to include any penalties imposed under Section 5 (or any predecessor thereof in a bylaw for a former year).

PAYMENT OF TAXES ON A MONTHLY BASIS

9. A taxpayer may pass on a monthly basis subject to the following conditions:
 - a) Any time up to and including January 31 of the current year the taxpayer shall notify the Tax Collector that he/she desires to pay their taxes (including arrears from any previous year) on a monthly basis.
 - b) For the first five months of the current year the taxpayer shall pay a monthly payment equivalent to one twelfth of the estimated tax as determined in the subsection 2 b) of this bylaw plus one twelfth of any arrears. All payments are due before the last banking day of each month.
 - c) For the last seven month of the current year the taxpayer shall make seven monthly payments equivalent to the balance of the tax levy for the current year. Payments on arrears will continue as indicated in paragraph b) above. All payments are due before the last banking day of each month.



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d) Provided that the conditions enumerated in paragraph a),b), and c) hereof are complied with, the penalties which otherwise be imposed by Sections 5,6,7 and 8 of this bylaw shall not be imposed.

e) If a monthly payment is in default, the provisions of paragraph a) through d) herein shall no longer apply and all penalties which would otherwise be imposed by Sections 5, 6, 7 and 8 of this bylaw shall be imposed.

10. a) Notwithstanding Section 9, a taxpayer may enter into an arrangement for the payment of taxes up to the last business day of August on the condition that by this date, an amount equal to seven months of the previous year's taxes have been paid to the Town.
b) Notwithstanding paragraph a) if a taxpayer enters into an arrangement for the payment of taxes by installments and a default payment of any installment occurs, all penalties which would otherwise be imposed by the provisions of Sections 5, 6, 7 and 8 of this bylaw shall be imposed.

ELECTRONIC PAYMENT PROCESSING

11. Any person may pay taxes by electronic payment method that the Town has approved.
a) Electronic payments are deemed to be received upon the date the person processes a tax payment
b) Documentation for the verification of the tax payment date must be provided upon request by the tax collector.

Severability

12. If any term of this Bylaw is found to be invalid, illegal or unenforceable by a court or tribunal having the jurisdiction to do so, that term is to be considered to have been severed from the rest of the bylaw, and the rest of the bylaw remains in force unaffected by that finding or by the severance of that term

EFFECTIVE DATE

13. This Bylaw shall take effect at the date of the final passing thereof.
14. Bylaw 2006 – 580 is hereby repealed.

Read a First time this 13th day of June, 2018

Read a Second time this 13th day of June, 2018

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Read a Third time and passed this 13th day of June, 2018



Mayor



Chief Administrative Officer