

**TOWN OF VIKING  
BYLAW NO. 2020-695  
TOWN OF VIKING AMENDMENT TO TAX PAYMENT AND PENALTY BYLAW 2019-680  
TO AMEND THE PENALTY DATE FOR UNPAID 2020 TAXES**

**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.
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.



**PENALTY RATE**

- 5. Where any taxes levied for the current year remain unpaid of the last day of business in SEPTEMBER 2020 such taxes are subject to a penalty thereon in the amount of 12 percent on the 1<sup>st</sup> day following the last day of business in SEPTEMBER on the outstanding amount of such taxes.
  - a) Any taxes unpaid as the last day of business in SEPTEMBER shall receive a notice of said unpaid taxes by October 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 31<sup>st</sup> 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 6 percent on the 1<sup>st</sup> 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 31<sup>st</sup> 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).

**EFFECTIVE DATE**

- 13. This Bylaw shall take effect at the date of the final passing thereof.

Read a First time this 22<sup>nd</sup> day of June 2020

Read a Second time this 22<sup>nd</sup> day of June 2020

Read a Third time and passed this 22<sup>nd</sup> day of June 2020