

BYLAW 2713/TAX/25

BEING A BYLAW OF THE TOWN OF STONY PLAIN IN THE PROVINCE OF ALBERTA FOR THE LEVYING OF A PENALTY ON UNPAID PROPERTY TAXES AND IMPLEMENTATION OF A PREAUTHORIZED MONTHLY TAX INSTALLMENT PAYMENT PLAN

WHEREAS, pursuant to the *Municipal Government Act*, RSA 2000, c. M-26, and amendments thereto, a council may, by bylaw, permit taxes to be paid by installments; and

WHEREAS, pursuant to the *Municipal Government Act*, a council may, by bylaw, impose penalties in the year in which a tax was imposed if the tax remains unpaid after the date shown on the tax notice; and

NOW THEREFORE, the Council of the Town of Stony Plain in the Province of Alberta, duly assembled, hereby enacts as follows:

1.0.0 Title

1.1.0 This bylaw may be cited as the "Tax Penalty and TIPP Bylaw."

2.0.0 Definitions

2.1.0 "Act" means the *Municipal Government Act*, RSA 2000, c. M-26, and amendments thereto.

2.2.0 "Taxes" means all property taxes, local improvement taxes, and all other taxes, charges, fees or amounts imposed against a property by the Town of Stony Plain pursuant to the Act.

2.3.0 "Tax Installment Payment Plan" or "TIPP" means the plan authorized by this bylaw permitting Taxpayers to pay Taxes by way of monthly instalments.

2.4.0 "Taxpayer" means the person liable to pay taxes on a property being taxed under the Act, Part 10, Division 2 – Property Tax.

2.5.0 "Town" means the municipality of the Town of Stony Plain.

3.0.0 General

Penalties

3.1.0 Taxes paid after the due date shown on the tax notice shall be subject to penalties imposed in accordance with this bylaw.

3.2.0 Taxes or any portion thereof that remain unpaid after the due date shown on the tax notice shall have late payment penalties imposed calculated on the current year levy balance on the dates and at the rates specified below:

a) the first day of July	two and a half percent (2.5%)
b) the first day of August	two and a half percent (2.5%)
c) the first day of September	two and a half percent (2.5%)
d) the first day of October	two and a half percent (2.5%)
e) the first day of November	two and a half percent (2.5%)
f) the first day of December	two and a half percent (2.5%)

3.4.0 Taxes not paid on or before the 31st day of December of the current year, and all taxes remaining unpaid in each subsequent calendar year are subject to a penalty of fifteen percent (15%) per year, calculated at the rate of one and one quarter percent (1.25%) on the first day of each month.

3.5.0 Penalties imposed during a particular calendar year, are to be added to and form part of the outstanding Tax arrears for the purpose of calculating penalties imposed in any subsequent year

Tax Installment Payment Plan

3.6.0 Any person who wishes to pay Taxes by installment, must enter into an agreement with the Town which shall provide:

- a. payments must be made by way of pre-authorized withdrawals, drawn directly from that person's bank account;
 - b. payments must be made monthly following the tax year and will commence on January 1st, provided all tax arrears are paid in full;
 - c. monthly payments will be calculated as one twelfth 1/12th of the estimated annual tax levy
 - d. payments commencing after the month of January require an initial payment equal to the total of all past installments;
 - e. A property that has been approved for an Agreement and has made an Initial Payment shall not be charged penalties for as long as the Agreement is in place
- 3.7.0 Any person who wishes to pay taxes by installment pre-authorized bank withdrawals shall choose to have payments withdrawn on either the 5th or the 17th day of each month.
- 3.8.0 Agreement to enter the TIPP must be made a minimum of 30 days prior to tax notices being due as shown on the current year tax notice; or a subsequent penalty may apply.
- 3.9.0 At the sole discretion of the Town, monthly installments may be adjusted to ensure that full payment is received by the end of the tax year. The calculated payment amount for instalments will be identified on the annual property tax notice.
- 3.10.0 Monthly installments received for the prepayment towards current taxes are non-refundable.
- 3.11.0 Privileges in the TIPP will be revoked if two consecutive installments fail to be honored. The unpaid balance of taxes; if any, shall be subject to penalties per this bylaw.

4.0.0 Severability

- 4.1.0 If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the bylaw is deemed valid.

5.0.0 Review

- 5.1.0 This bylaw shall be reviewed within its fifth year, being 2030, or as deemed necessary.

6.0.0 Repeal

- 6.1.0 Bylaw 1092/TAX/91 and Bylaw 2070/TAX/98 are hereby repealed.

7.0.0 Effective Date

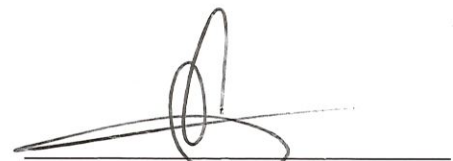
- 7.1.0 This bylaw shall take full force effect on the date it is passed.

Read a first time this 24th day of February, AD 2025.


Read a second time this 24th day of February, AD 2025.

Given unanimous consent this 24th day of February, AD 2025.

Read a third time this 24th day of February, AD 2025.



Mayor William Choy



Ann Laing
General Manager, Corporate Services