

CITY OF GRANDE PRAIRIE

OFFICE CONSOLIDATION

BYLAW C-1138

**A Bylaw to Provide for the Penalties on Unpaid Taxes, and
Payment of Taxes by Installments**

**(As Amended by Bylaws C-1138A, C-1138B, C-1138C,
C-1138D, C-1138E and C-1138F)**

**THE MUNICIPAL COUNCIL OF THE CITY OF GRANDE PRAIRIE, IN THE
PROVINCE OF ALBERTA, DULY ASSEMBLED ENACTS AS FOLLOWS:**

DEFINITIONS

1. In this Bylaw:
 - (a) “Act” means the Municipal Government Act;
 - (b) “City”, “property taxes”, “Business Improvement Area (BIA) taxes”, “local improvement taxes”, “supplementary property taxes” and other words and phrases defined or used in the Act shall have the meaning provided or attributed in the Act.
(Bylaw C-1138F - July 1, 2019)

DUE DATES

2. All property taxes, BIA taxes, local improvement taxes, and supplementary property taxes shall be payable on the due date shown on the notice.
(Bylaw C-1138F - July 1, 2019)

DISCOUNTS

3. **Deleted by Bylaw C-1138F - July 1, 2019.**

PENALTIES

4. (1) The following penalties shall be imposed on property taxes, BIA taxes, and local improvement taxes, but excluding supplementary property taxes:
(Bylaw C-1138F - July 1, 2019)
 - (a) A penalty equal to 6.0% of the amount of tax remaining unpaid on the date the tax is due as shown on the tax notice; and
 - (b) A penalty equal to 6.0% of the amount of tax remaining unpaid after August 31 of the year in which the tax is imposed.

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- (2) The following penalty shall be imposed on supplementary property taxes:
- (a) A penalty equal to 6.0% of the amount of tax remaining unpaid on the date the tax is due as shown on the tax notice.
- (3) The following penalties shall be imposed on those property taxes, BIA taxes, local improvement taxes and supplementary property taxes, remaining unpaid after December 31 of the year in which the tax is imposed:
(Bylaw C-1138F - July 1, 2019)
- (a) A penalty equal to 6.0% of the amount of tax remaining unpaid after December 31 of each year the tax remains unpaid; and
- (b) A penalty equal to 6.0% of the amount of tax remaining unpaid after April 30 of each year the tax remains unpaid; and
- (c) A penalty equal to 6.0% of the amount of tax remaining unpaid after August 31 of each year the tax remains unpaid.
- (4) A penalty equal to 6.0% of the amount added to the tax roll of a parcel of land pursuant to Section 553, Section 553.1, or Section 553.2 of the Act, shall be imposed, where the amount so added remains unpaid for more than 30 days after the date the City has sent a notice that the addition has occurred.
- (5) A penalty imposed under this section is part of the tax in respect of which it is imposed.
- (6) If any date specified in this section as a penalty date falls on other than a normal day of business for the City, then the penalty date shall be deemed to be the next normal business day.

INSTALLMENTS

5. (1) Any person who wishes to pay property taxes, or local improvement taxes with respect to a property, or BIA tax by installments, must enter into an agreement with the City which shall provide:
(Bylaw C-1138F - July 1, 2019)
- (a) Payments being made by way of pre-authorized withdrawals, drawn directly from that person's bank account;
- (b) That payments shall be made monthly, commencing in January;
- (c) That payments commencing after the month of January will require an initial payment equal to the total of all past due installments plus a late filing fee of 1% per month on all past due installments from January to June, inclusive.

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- (d) The payments to be made during each of the months of January to May, inclusive, shall each be equal to one-twelfth of the estimated taxes due for that calendar year;
- (e) The payments to be made during each of the months of June to December, inclusive, shall be equal to one-seventh of the amount calculated as follows:
- actual taxes due for the calendar year in question
LESS aggregate of payments received during January to May, inclusive
- (f) An exemption from the penalty provisions under Section 4, provided the person is not in breach of the agreement;
- (g) That the penalty provisions under Section 4 shall apply should the person breach the agreement, such penalty to apply on the balance of tax outstanding on the date of the breach;
- (h) That the bank's failure to honour any pre-authorized payment shall be deemed to be a breach of the agreement by the person;
- (i) The agreement shall be deemed to be null and void if all taxes due from the person with respect to the property or business as the case may be, are not paid in full up to December 31 of the year preceding the year in which the agreement is to commence.
- (2) Any person who wishes to pay supplementary property taxes with respect to a property by installments must enter into an agreement with the City, which shall provide:
- (a) Payments being made by way of pre-authorized withdrawals, drawn directly from that person's bank account;
- (b) That payment shall be made monthly;
- (c) That the penalty provisions under Section 4 shall apply should the person breach the agreement, such penalty to apply on the balance of tax outstanding on the date of the breach;
- (d) That the bank's failure to honour any pre-authorized payment shall be deemed to be a breach of the agreement by the person; and,
- (e) The agreement shall be deemed to be null and void if all taxes due from the person with respect to the property are not paid in full to December 31 of the year preceding the year in which the agreement is to commence.

6. Notwithstanding Section 5(1) (c), a person who acquires title to a property or business may enter into an agreement with the City to make monthly installment payments of property taxes, local improvement taxes, or BIA taxes, at any time during the calendar year without payment of a late filing fee, provided the agreement is made within 30 days of the date of acquisition.

(Bylaw C-1138F - July 1, 2019)

7. **REPEAL**

Bylaw C-948 and all amendments thereto are hereby repealed.

HEADINGS

8. The headings in this bylaw are for convenience only and do not form part of this bylaw.

FINAL PASSING

9. This Bylaw shall take effect on the date it is passed.

READ a first time this 31st day of January , 2005.

“W. Ayling” (signed)
MAYOR

“A. Cerny” (signed)
ACTING CITY CLERK

READ a second time this 14th day of February , 2005.

READ a third time and finally passed this 14th day of February , 2005.

“W. Ayling” (signed)
MAYOR

“J. Ferguson” (signed)
CITY CLERK