

**TOWN OF HANNA  
PROVINCE OF ALBERTA  
BY-LAW 1011-2020**

A BYLAW OF THE TOWN OF HANNA, IN THE PROVINCE OF ALBERTA, TO ESTABLISH PROCEDURES FOR THE PAYMENT OF TAXES BY INSTALLMENTS AND TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON UNPAID TAXES.

WHEREAS *the Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26 provides that a Council is authorized to permit taxes to be paid by installments and provide for penalties on unpaid taxes, and

WHEREAS the Council of the Town of Hanna deem it desirable to permit taxes to be paid by installments, and

WHEREAS the Council deem it expedient to impose penalties on unpaid taxes.

NOW THEREFORE THE COUNCIL OF THE TOWN OF HANNA ENACTS AS FOLLOWS:

**PART I      BYLAW TITLE**

1.1      This bylaw shall be known as "the Tax Payment Bylaw".

**PART II      DEFINITIONS**

- 2.1      "Arrears" means account balance which is unpaid after the end of the year in which the taxes were levied.
- 2.2      "Chief Administrative Officer" is the person appointed by Council in accordance with the Municipal Government Act, or their delegate, and may be referred to throughout this bylaw as "CAO".
- 2.3      "Council" means the Council of the Municipality of the Town of Hanna.
- 2.4      "Current Levy" means the amount of taxes levied on land or improvements for the current year (current assessment amount multiplied by the appropriate tax rate) and includes local improvement charges.
- 2.5      "Local Improvement" means the tax levied on a parcel of land for the cost of infrastructure relating to that parcel.
- 2.6      "Owner" means the Registered Owner of a parcel of land.
- 2.7      "Tax" means property taxes or local improvement taxes levied against land or improvements based on the current bylaw which sets the rates of taxation for the Town of Hanna, and includes any charges which may be applied under the provisions of the Municipal Government Act.
- 2.8      "Town" means the Town of Hanna or its duly authorized representatives.

**PART III GENERAL**

**3.1 Installment payment on taxes**

- a) Installments will be allowed for payment of taxes as indicated below:
  - i) The Owner of a property must complete the required form to authorize the Town to commence monthly installment payments by preauthorized bank debit.
  - ii) Installments will be calculated on twelve (12) equal payments based on the previous year current levy, including the local improvement taxes. Upon calculation of the current year taxes, the installment amount will be adjusted equally over the remainder of the year. Installments may begin in any month prior to August 31<sup>st</sup> each year, provided that an initial payment equal to the missed installments from January 1 is made upon completion of the application for the property tax monthly payment plan.
  - iii) In the case where there was no previous assessment and therefore no previous current levy, the installment amount will be calculated using the current year assessment and the prior year mill rate.
- b) Installment payments will not be allowed on payment of taxes in arrears.
- c) If at any time the direct debit is not available due to insufficient funds, the right to pay by installment is cancelled for the current year and the remaining taxes become due and payable and are subject to applicable penalties.
- d) No penalties will be applied except in the case of Clause 3.1(c).

**3.2 Penalties on Taxes**

- a) Taxes are due and payable no later than August 31<sup>st</sup> in the year in which they are levied.
- b) Taxes not paid by August 31<sup>st</sup> in any year in which they are levied shall have a penalty of four (4%) per cent imposed on them on September 1<sup>st</sup> in the year they are levied, except for tax accounts paid as provided in Clause 3.1.
- c) Taxes not paid by September 30<sup>th</sup> in any year in which they are levied shall have a penalty of four (4%) per cent imposed on them on October 1<sup>st</sup> in the year they are levied, except for tax accounts paid as provided in Clause 3.1.
- d) Any unpaid tax at December 31<sup>st</sup> shall have an additional penalty of five (5%) per cent imposed on them on January 1<sup>st</sup> of the succeeding year and each year thereafter so long as the taxes remain unpaid.
- e) If August 31<sup>st</sup>, September 30<sup>th</sup> or December 31<sup>st</sup> falls on a Saturday, Sunday or other holiday, the penalty shall not be applied until the second business day thereafter.

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**PART IV REVIEW AND ENACTMENT**

4.1 Town of Hanna Bylaw 961-2011 and Bylaw 981-2016 are hereby repealed.

4.2 This bylaw shall come into effect as of the date of final reading.

READ A FIRST TIME THIS 09<sup>th</sup> DAY OF JUNE 2020.

READ A SECOND TIME THIS 09<sup>th</sup> DAY OF JUNE 2020.

  
\_\_\_\_\_  
Mayor Chris Warwick  
\_\_\_\_\_  
Chief Administrative Officer  
Kim Neill

READ A THIRD TIME AND FINALLY PASSED THIS 09<sup>th</sup> DAY OF JUNE 2020.

  
\_\_\_\_\_  
Mayor Chris Warwick  
\_\_\_\_\_  
Chief Administrative Officer  
Kim Neill

*Handwritten initials*