

**BYLAW #542-22  
VILLAGE OF HUSSAR**

**BEING A BYLAW OF THE VILLAGE OF HUSSAR, IN THE PROVINCE OF ALBERTA, TO IMPOSE PENALTIES ON UNPAID CURRENT TAXES, TAX ARREARS, AND PAYMENT PROGRAMS**

**WHEREAS**, pursuant to section 344 of the *Municipal Government Act*, R.S.A. 2000, C M-26, and amendments thereto, authorize Council, by way of a bylaw, to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice;

**AND WHEREAS**, pursuant to section 345 of the *Municipal Government Act*, R.S.A. 2000, c.M-26, and amendments thereto, authorizes Council, by way of a bylaw, to impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed;

**AND WHEREAS**, pursuant to Section 340 of the *Municipal Government Act*, R.S.A. 2000, c.M-26, and amendments thereto, enables the Council of the Village of Hussar to enter into agreements with taxpayers who wish to pay their taxes by instalments;

**AND WHEREAS**, the Council of the Village of Hussar wishes to permit taxpayers, at their option, to pay their taxes under an instalment plan subject to the following conditions being complied with;

**NOW THEREFORE** the Council of the Village of Hussar in the province of Alberta, duly assembled, enacts as follows:

**1. SECTION 1 – SHORT TITLE**

1.1 This Bylaw may be cited as the Village of Hussar "Tax Penalty and Instalment".

**2. SECTION 2 – DEFINITIONS**

2.1 "Act" means the *Municipal Government Act*, R.S.A. 2000, c M-26.

2.2 "Council" means the Council of the Village of Hussar.

2.3 "Current Tax" means property taxes levied within the current calendar year.

2.4 "Tax" and "Taxes" includes all property taxes, local improvement taxes, and all other taxes, charges, fees or amounts lawfully imposed against a property by the Village of Hussar pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta.

2.5 "Tax Arrears" means taxes that remain unpaid after December 31 of the year in which they are imposed, including penalties on such taxes pursuant to section 345 of the *Municipal Government Act*.

2.6 "Taxpayer" is the person liable to pay taxes as defined in the *Municipal Government Act*.

2.7 "Village" means the Village of Hussar.

### **3. SECTION 3 – PENALTIES ON UNPAID TAXES**

- 3.1 Current taxes must be paid on or before the 30<sup>th</sup> day of June in the year in which they are levied.
- 3.2 Current taxes not paid by the 30<sup>th</sup> day of June in any year will have a penalty of twelve percent (12%) imposed on them on the 1<sup>st</sup> day of July in that year.
- 3.3 After the 31<sup>st</sup> day of December any unpaid taxes shall be deemed to be in Tax Arrears and a penalty of twelve percent (12%) will be imposed on January 1<sup>st</sup> of the succeeding year.
- 3.4 The above penalties when applied to arrears of taxes shall be added to and form part of the unpaid taxes.
- 3.5 If any date specified in this section as penalty falls on a day other than a normal day of business for the Village, then the penalty date shall be deemed to be the next business day.
- 3.6 Tax penalties for current taxes will not be applied for those individuals that have selected the TIPP program provided they remain in good standing.

### **4. SECTION 4 – TAX INSTALMENT PAYMENT PROGRAM (TIPP)**

- 4.1 A taxpayer may pay taxes monthly for the current year subject to the following terms and conditions:
  - (a) The taxpayer who wishes to enroll in the TIPP program, must submit a completed application found on the Village Website. The application includes the taxpayers signature.
  - (b) The TIPP program shall commence on January 1<sup>st</sup> of each year provided that all taxes, local improvement taxes, tax arrears and penalties are fully paid on or before December 31<sup>st</sup> of the preceding year.
  - (c) The taxpayer shall have the right to enter into a monthly TIPP program to provide for payment of taxes in equal monthly instalments based on:
    - (i) The first six (6) months of the year, the taxpayer shall pay a monthly payment equivalent to one twelfth (1/12) of the previous years levy, and
    - (ii) The last (6) months of the current year the taxpayer shall make monthly payments equivalent to one sixth (1/6) of the balance of the tax levy for the current year after the deduction of payments for the first 6 months.
- 4.2 The taxpayer can join the program anytime. The monthly payments will be calculated so that the cumulative payments will pay in full the outstanding balance of the taxes by the end of the calendar year.
- 4.3 The Village may cancel the privilege of the taxpayer continuing on the program if one (1) instalment fails to be honored and arrangements are not made for payment within fifteen (15) days. The unpaid balance of taxes, if any, shall be subject to the penalty provisions of this bylaw.
- 4.4 Taxpayers who are on the monthly TIPP program and whose tax account is in good standing are exempt from Section 344 and 345 of the *Municipal Government Act*.

4.5 The amount of the payments will be recalculated twice a year, in July and January, and the Village shall advise the taxpayer in writing of any changes in the amount of the payments to be made. Adjustments to monthly instalments may occur to reflect changes to the assessed value, or tax rate, or amounts of which in the event of non-payment are deemed to be taxes or to be recoverable as, or in the same manner as taxes (ex. Unpaid taxes).

**5. SECTION 5 – RECEIPT OF PAYMENTS**

5.1 Tax payments made through a financial institution shall be deemed to have been received on the date the payment was made through the payee's financial institution and not the date accepted by the Village.

**6. SECTION 6 – TAX INSTALMENT PAYMENT PROGRAM PENALTIES**

6.1 No penalties shall be imposed with respect to the outstanding balance of taxes for current and arrears if the TIPP program remains in good standing.

6.2 An account is no longer in good standing if the taxpayer fails to comply with the terms and conditions of the TIPP program.

6.3 When an account is no longer in good standing, penalties will be applied to the outstanding balance of the taxes for the current year and arrears.

**7. SECTION 7 – SEVERABILITY**

7.1 If at any time any provision of this bylaw is declared or held to be illegal, invalid or ultra vires, in whole or in part, then that provision shall not apply and the remainder of the bylaw shall continue in full force and effect and shall be constructed as if it had been enacted without the illegal, invalid or ultra vires provision.

**8. SECTION 8 – REPEAL & ENACTMENT**

8.1 This Bylaw shall rescind Bylaw 508-16.

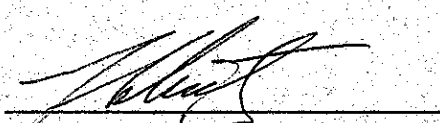
8.2 This Bylaw shall come into effect upon third and final reading.

READ a first time this 24<sup>th</sup> day of February, 2022.

READ second time this 17<sup>th</sup> day of March, 2022.

READ a third time this 17<sup>th</sup> day of March, 2022.

Signed this 21 day of March, 2022.

  
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Mayor

  
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Chief Administrative Officer

