



TOWN OF HINTON
BYLAW NO.1164
BYLAW OF THE TOWN OF HINTON
IN THE PROVINCE OF ALBERTA TO IMPOSE PENALTIES ON
UNPAID TAXES AND TAX ARREARS

WHEREAS the Municipal Government Act, R.S.A. 2000, Act M-26 and amendments thereto, authorizes Council to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the due date shown on the tax notice; and

WHEREAS the Municipal Government Act authorizes Council to impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31st of the year in which it is imposed;

NOW THEREFORE the Council of the Town of Hinton, in the Province of Alberta, duly assembled and under the powers conferred upon it by the *Municipal Government Act*, RSA 2000, Chapter M-26, and amendments thereto, enacts as follows:

1. Title

1.1 This bylaw may be cited as the "Tax Penalty Bylaw".

2. Definitions

In this bylaw:

"Current Tax" means all taxes which are imposed during the tax year;

"Tax Arrears" means all taxes which remain unpaid after December 31st of the year in which it is imposed;

"Tax Year" means the annual period in which taxes are imposed, commencing January 1st and ending December 31st.

3. Tax Penalties

3.1 All taxes remaining unpaid after the due date shown on the tax notice shall be subject to penalties in accordance with this bylaw.

3.2 Current Taxes or any portion thereof that remain unpaid on the date of the penalties outlined below shall have penalties imposed on the dates and at the rates specified below:

3.2.1. July 1st at a rate of five percent (5%); and

3.2.2. August 1st at a rate of ten percent (10%).

3.3 Tax Arrears of any portion thereof that remain unpaid shall have penalties imposed on the dates and at the rates specified below:

3.4 January 1st at a rate of fifteen percent (15%).

4. Tax Instalment Payment Plan (TIPP)

4.1 The taxpayers of the Town of Hinton shall have access to a pre-authorized monthly instalment plan to provide for the payment of property taxes, local improvement taxes, and special taxes instalment for January to December in any year provided the following conditions are met:

4.1.1. The plan must provide for equal monthly payments and account for full payment of the account on or before December 31st of the year.

4.1.2. The taxpayer's account must be brought current to enroll in the Tax Instalment Payment Plan.

4.1.3. Instalment payment date must be the 15th of each month.

4.1.4. The taxpayer must complete and sign a TIPP Agreement Form.

4.2 The monthly instalment will be calculated as one-twelfth (1/12th) of the prior year's tax levy. The amount can be increased at the written request of the taxpayer.

4.3 On July 1st the monthly instalment will be adjusted (up or down) for the current year's tax levy to ensure the account is paid in full by the end of the year.

4.4 Property Tax Penalties will not be applied to accounts enrolled in the Tax Instalment Prepayment Plan.

4.5 A grace period of 30 days will be provided for any missed payment of the Tax Instalment Prepayment Plan. Accounts that fail to make up payments within the 30-day grace period or miss three payments within the tax year will be removed from the Tax Instalment Prepayment Plan.

4.6 Accounts removed from the Tax Instalment Prepayment Plan for missed payments not made within the 30-day grace period or for missing three payments within a calendar year will be subject to retroactive penalties on the actual account balance at the penalty date.

5. Repeal and Effective Date

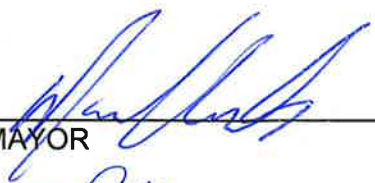
5.1 Bylaw #800-1 is repealed upon this bylaw coming into effect.

5.2 This Bylaw shall come into force and effect on final reading.


READ A FIRST TIME this 5th DAY OF OCTOBER, 2021.

READ A SECOND TIME this 5th DAY OF OCTOBER, 2021.

READ A THIRD TIME this 5th DAY OF OCTOBER, 2021.



MAYOR



CHIEF ADMINISTRATIVE OFFICER