

**CITY OF WARMAN  
BYLAW NO. 2020-05**

**A BYLAW OF THE CITY OF WARMAN TO PROVIDE FOR  
THE IMPOSITION OF PENALTIES FOR LATE PAYMENTS OF TAXES**

WHEREAS pursuant to Section 249 of the Cities Act a Council may impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice, at the rate set out in the bylaw authorizing the imposition of penalties;

AND WHEREAS pursuant to Section 250 of the Cities Act a Council may 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, at the rate set out in the bylaw authorizing the imposition of the penalties;

Now therefore the council of the City of Warman in open meeting enacts as follows:

**SHORT TITLE**

1. **This Bylaw may be cited as “The Tax Penalties Bylaw.”**

**DEFINITIONS**

2. **In this Bylaw, unless the context otherwise requires, the expression:**

- (a) “arrear of taxes” means taxes unpaid and outstanding after December 31<sup>st</sup> of the year in which a tax is imposed and includes all penalties and other lawful charges under the Cities Act and other Acts;
- (b) “City” means the City of Warman;
- (c) “City Treasurer” means the Finance Manager of the City of Warman or designate;
- (d) “close of business” means when the cashier’s station of the Finance Department is no longer accessible.
- (e) “Council” means the Council of the City of Warman;
- (f) “current taxes” means taxes imposed during the calendar year;
- (g) “taxes subject to penalties” means taxes on property subject to assessment for municipal or other purposes and other charges as may be authorized by statute including school and local improvement rates and taxes;
- (h) “taxpayer” means any person who is an owner or occupant within the meaning of The *Cities Act*.

3. **Due Dates For Taxes:**

- (a) Subject to Section 6, payment of current taxes is due and required to be made by every taxpayer at the office of the City Treasurer no later than the close of business on the 31<sup>st</sup> date of October in the Calendar year in which they were imposed.
- (b) In any year that October 31<sup>st</sup> is a non-working date, payment of current taxes is due and required to be made by every taxpayer at the office of the City Treasurer no later than the close of last business day of October.
- (c) A payment of taxes is not deemed to have been made until it is actually received by the City Treasurer. Any payments made on line, mailed or by any method must be received by the City Treasurer by the due date. Payments in transit will NOT be deemed as being received.

4. **Penalties for Late Payments:**

- (a) A penalty charge of one percent (1%) on the first day following the tax due date as outlined in Section 3 and an additional one percent (1%) on the first day of each of the remaining months of the year.

- (b) The penalty rates are to be applied against all outstanding current taxes, any other charges transferable to the tax roll, and existing penalty amounts.
- (c) The penalty charges are to be added to and form part of the tax roll and become part of the tax arrears.

**5. Penalties on Arrears:**

- (a) A penalty of one percent per month calculated on the amount of any arrears of taxes shall be added to such arrears of taxes on January 1<sup>st</sup> and the first day of each subsequent month of the year, for as long as taxes and penalties remain outstanding.
- (b) The penalty charges added shall be calculated on all outstanding arrears of taxes, any other charges transferable to the tax roll by any act on penalties.
- (c) The penalty charges are to be added to and form part of the tax roll and become part of the tax arrears.

**6. Penalties not applied to pre-authorized payment plan:**

- (a) Council may by Bylaw from time to time authorize the use of a Tax Installment Payment Plan, which plan shall be available to any taxpayer upon written application to the Treasurer.
- (b) Any taxpayer participating in the Tax Installment Payment Plan shall not be subject to penalties provided by this Bylaw.
- (c) In the event that any taxpayer participating in the Tax Installment Payment Plan is in default of any payment or has arrears of taxes, the exemption from penalties provided by Section 6(b) will no longer apply.
- (d) Bylaw no.2013-25, along with any amendments thereof, is hereby repealed.
- (e) This Bylaw shall come into force and take effect upon the date of the final passing thereof.



Mayor



City Clerk



Read a third time and adopted this 25<sup>th</sup> day of May, 2020.