

CITY OF MELFORT BYLAW NO. 2013-22

A BYLAW OF THE CITY OF MELFORT TO PROVIDE FOR THE PAYMENT OF TAXES AND THE IMPOSITION OF ADDITIONAL PERCENTAGE CHARGES AND PENALTIES FOR DEFAULT IN PAYMENT

WHEREAS *The Cities Act* provides that Council may, by Bylaw, provide for the payment of taxes, as well as the imposition of additional percentage charges and penalties for default in payment;

AND WHEREAS it is deemed desirable to impose additional percentage charges and penalties for default in payment;

NOW, THEREFORE, THE COUNCIL OF THE CITY OF MELFORT, IN OPEN MEETING ASSEMBLED, ENACTS AS FOLLOWS:

1. In this Bylaw, unless the context otherwise requires, the expression:
 - (a) "Taxes" shall mean taxes imposed on land, improvements and businesses, subject to assessment or the taxes imposed thereon for municipal, for school, or for any other purposes, all service taxes or rental taxes and other charges as may be authorized by Statute (and includes local improvement rates and taxes in *The Local Improvements Act, 1993, S.S.L. 33.1*).
 - (b) "Arrears of Taxes" means taxes unpaid and outstanding after the expiry of the year in which they were imposed, and includes penalties for default in payment.

Current Taxes

2. Payment of current taxes is required to be made by every taxpayer at the office of the City Treasurer on or before the 30th day of June of each calendar year.
3. (1) Should any taxes imposed on land and improvements not be paid as provided in Section 2 hereof, the following additional percentage charges shall be imposed upon the unpaid taxes as penalty for default in payment:
 - (a) On amounts outstanding after June 30, one point five percent (1.5%) per month, compounded monthly until December 31 of that year, which penalty charge shall be added to and form part of the taxes.
 - (b) The penalty charges added shall be calculated on all outstanding current taxes, penalties and any other charges transferable to the tax roll.

Tax Arrears

4. (1) Upon the 1st day of January in the year in which any taxes imposed on land and improvements first become arrears of taxes, additional percentage charges shall be imposed upon the unpaid taxes as a penalty for default in payment. Pursuant to Section 250 of *The Cities Act*, the penalty on arrears of taxes shall be calculated as follows:

- (a) On amounts outstanding after December 31, a percentage charge shall be imposed of one point five percent (1.5%) per month, compounded monthly, which penalty charge shall be added to and form part of the taxes.
- (b) The penalty charges added shall be calculated on all outstanding arrears of taxes, penalties and on any other charges transferable to the tax roll.

Tax Pre-Authorized Payment Plan

- 5. (1) By resolution of Council, a pre-authorized payment plan for the payment of taxes may be established or revoked from time to time, which plan may be available to any taxpayer upon written application to the Treasurer. The said Treasurer may determine the form for such application and the taxpayer shall deliver such other documentation that the said Treasurer may reasonably require to effect the automatic debit to the designated bank account.
 - (2) Any taxpayer participating in the pre-authorized payment plan shall not be entitled or subject to the penalties provided by this Bylaw.
 - (3) In the event that any taxpayer participating in the pre-authorized payment plan is in default of any payment or has arrears of taxes, the same penalties provided by this Bylaw shall apply as though the taxpayer were not participating in the pre-authorized payment plan.
7. That Bylaw 2006-20 be hereby repealed.
8. This Bylaw shall come into force and take effect on January 1st, 2014.

INTRODUCED AND READ a first time this 9th day of December, 2013.

READ A SECOND TIME this 9th day of December, 2013.

READ A THIRD TIME and passed this 9th day of December, 2013.

Mayor

City Clerk

SEAL

CERTIFIED A TRUE COPY of Bylaw No. 2013-22
adopted by Resolution of Council on the 9th day
of December, 2013.

City Clerk