

CITY OF PRINCE ALBERT

BYLAW NO. 13 OF 2012



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OFFICE CONSOLIDATION

PROPERTY TAX INCENTIVES AND PENALTIES BYLAW

BYLAW NO. 13 OF 2012

Including the Following Amendments:

<u>AMENDMENTS</u>	<u>DATE PASSED</u>
Bylaw No. 10 of 2020	April 8, 2020
Bylaw No. 17 of 2020	June 1, 2020

CITY OF PRINCE ALBERT BYLAW NO. 13 OF 2012

*A Bylaw of The City of Prince Albert to provide incentives for
advance payments of taxes and for the imposition of
penalties for late payments of taxes*

WHEREAS pursuant to Section 242 of the Cities Act a Council may provide incentives (discounts) for payment of taxes by the dates set out in the bylaw for incentives;

AND 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 PRINCE ALBERT
IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

SHORT TITLE

1. This Bylaw may be cited as “The Property Tax Incentives and Penalties Bylaw.”

DEFINITIONS

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

- (a) “arrears of taxes” means taxes unpaid and outstanding after December 31st 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 Prince Albert;
- (c) “City Treasurer” means the Director of Financial Services of The City of Prince Albert or designate;
- (d) “close of business” means when the cashier’s station of the Finance Department is no longer accessible.
- (e) “Council” means the City Council of The City of Prince Albert;
- (f) “current taxes” means taxes imposed during the calendar year;
- (g) “taxes subject to discount” means taxes on property or special franchises subject to assessment for municipal, library, regional health authority or other purposes, all service taxes or rental taxes and other charges as may be authorized by statute but does not include school and local improvement rates and taxes;
- (h) “taxes subject to penalties” means taxes on property or special franchises subject to assessment for municipal, library, regional health authority or other purposes, all service taxes or rental taxes and other charges as may be authorized by statute including school and local improvement rates and taxes;
- (i) “taxpayer” means any person who is an owner or occupant within the meaning of *The Cities Act*.
- (j) “necessaries” means the average monthly expenditure by the owners or occupants of a particular residential household pertaining to its mortgage payment and utilities, and for their essential clothing, food and groceries, such average calculated over the twelve (12) month period immediately preceding.

(10/2020, s.2 a)

3. Due Dates For Taxes:

1. Subject to Subsection 7, 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 date 30 days following the date of sending out the Notices by the City Treasurer.
2. In any year that the due date is a non-working day, 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 next scheduled working day of the City.
3. A payment of taxes is not deemed to have been made until it is actually received by the City Treasurer, unless the timing of payment is deemed to be received at a different date by operation of statute duly enacted.
4. For purposes of Subsection 3.5, "Qualifying Affected Taxpayer" means a taxpayer who no later than June 15, 2020 at 4:00pm has registered as such in accordance with Subsection 3.6 and who, being required by municipal bylaw to pay property taxes in respect of the calendar year 2020 on a property located in the City of Prince Albert, is:

For Residences:

- (a) in circumstances in which the 2020 property taxes are due in respect of a taxpayer's residence:
 - (i) an individual whose employment income has been terminated subsequent to March 20, 2020 for an indefinite period of at least six (6) consecutive weeks as a result of Community COVID-19 pandemic responses and/or health protocols by way of
 - (A). layoff or termination;
 - (B). a necessity to leave the person's employment position in order to provide personal child care for the person's child or children under the age of twelve (12) years; or
 - (C). self-quarantine or self-isolation due to COVID-19 illness, such illness in the person's household, or reasonably suspected exposure to such illness; AND
 - (ii) for whom the payment of the taxpayer's 2020 property taxes would leave the taxpayer and all other occupants of the taxpayer's household without sufficient income or other financial resources to pay necessities;

OR

For Businesses:

- (b) in circumstances in which the property taxes are due in respect of a property at which the taxpayer is not resident and is operating a business that is licensed to operate in the City of Prince Albert, a taxpayer:
 - (i) whose business at the subject property has since March 20, 2020 suffered forced closure by Covid-19 pandemic emergency directive or for which gross business revenues from the said business have decreased by at least thirty (30%) percent against established past business revenues as a result of market impacts reasonably attributable to the Covid-19 pandemic health protocols or directives; AND
 - (ii) who does not have sufficient income or or other financial resources to pay the 2020 property taxes by June 30, 2020.
 - (c) Notwithstanding (a)(ii) and (b)(ii), a taxpayer who has paid into a mortgagee-maintained tax account is not a Qualified Affected Taxpayer for purposes of this bylaw.
5. Notwithstanding Subsections 3.1 and 3.2, payment of current taxes imposed in respect of the calendar year 2020 on Qualifying Affected Taxpayers is due and required to be made by every such Qualifying Affected Taxpayer at the office of the City Treasurer no later than the close of business on the 30th day of September, 2020.
 6. A taxpayer may register with the City as a Qualifying Affected Taxpayer by personally signing and filing with City of Prince Albert Financial Services at 1084 Central Avenue, Prince Albert by no later than June 15, 2020 at 4:00pm a true and accurate Declaration of Qualification in the form attached as Form A1 or A2 appended to and forming part of this bylaw , by which the taxpayer certifies, under the signature of the taxpayer, a duly informed person exercising authority for the taxpayer under a lawful Power of Attorney, or, if the taxpayer is a corporation, a director of the corporation with authority to do so certify, that the taxpayer's circumstances meet the criteria specified in Subsection 3.4.
 7. Any taxpayer who files a false statutory declaration for purposes contemplated in Subsection 3.6 is guilty of an offense punishable on summary conviction and liable to a fine in the case of an individual of \$5,000.00 and in the case of a corporation to \$15,000.00.

(10/2020, s.2 b-g; 17/2020, s.1)

4. Discounts for Early Payments:

- (a) Discounts shall be allowed for early payment of taxes subject to discount, in full or in part, where payment is made prior to the last day of January of the year in which taxes are imposed.
- (b) The discount referred to in Section 4(a) shall be the rate of one point two five percent (1.25%) for the month of January only.
- (c) Notwithstanding anything else in this Bylaw, no discount shall exceed the amount prescribed by the Minister responsible for the administration of The Cities Act in the Regulations to that Act. In any case where the discount would otherwise exceed such prescribed maximum, the discount shall be deemed to be at the prescribed maximum.

5. Penalties for Late Payments:

Upon default of payment of taxes on the due date pursuant to Section 3, a taxpayer shall be required to pay, in addition to the taxes subject to penalties, penalty charges on the amount of taxes outstanding as follows:

- (a) A penalty charge of one point nine percent (1.9%), on the first day following the tax due date as outlined in Section 3 and an additional one point nine percent (1.9%) on the first day of each of the remaining months of the year notwithstanding the fact that the last day of the previous month was a non-work day.
- (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.

6. Penalties on Arrears:

- (a) A penalty of one point five percent (1.5%) calculated on the amount of any arrears of taxes shall be added to such arrears of taxes on January 1st and the first day of each subsequent month of the year, notwithstanding the fact that the last day of the previous month was a non-work day, 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 and 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.
- 7. Incentives and 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 Director of Financial Services.
 - (b) Any taxpayer participating in the Tax Installment Payment Plan shall not be entitled or subject to incentives or 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 7(b) will no longer apply.
- 8. Bylaw No. 19 of 2007, along with amendments, is repealed effective 12:00 AM on the 31st of December 2012.
- 9. This Bylaw shall come into force and take effect on, from and after the 1st day of January 2013.

INTRODUCED AND READ A FIRST TIME THIS 14TH DAY OF MAY, AD 2012.

READ A SECOND TIME THIS 14TH DAY OF MAY, AD 2012.

READ A THIRD TIME AND PASSED THIS 14TH DAY OF MAY, AD 2012.

"Greg Dionne"
MAYOR

"Cliff Skauge"
CITY CLERK