

Municipal District of Bonnyville No. 87

Request for Decision (RFD)

Meeting: Regular Meeting of Council
Meeting Date: May 9, 2023
Originated By: Calvin Bespalko, Manager of Assessment Services
Title: Bylaw No. 1846 Unpaid Tax Penalty Bylaw

PROPOSAL & BACKGROUND

Attached for Council's review is Bylaw No. 1846 to impose penalties on unpaid taxes with proposed changes to amend the date of levying penalties on unpaid taxes from October 16 to September 16 for the current year. Bylaw No. 1846 will repeal the current Penalties on Unpaid Taxes Bylaw, Bylaw No. 1746. Bylaw No. 1846 is attached as Appendix A. Bylaw No. 1746 is attached as Appendix B.

The penalty dates form part of the Property Assessment and Tax Notice.

DISCUSSION ON BENEFITS, DISADVANTAGES & OPTIONS

On May 6, 2020 Council approved Bylaw No. 1746 Penalties on Unpaid Taxes Bylaw which included a change to the penalty date from September 16 to October 16 to comply with COVID-19 relief efforts made by the province for the deferral of 50% of the non-residential portion of education property tax for a six month period ending on October 1, 2020.

As the province has not announced the same relief efforts for the 2023 year, Administration is recommending that the penalty date be reverted back to September 16 to remain consistent with penalty dates of years prior to the 2020 provincial Covid-19 relief efforts.

REFERENCE TO STRATEGIC PLAN

N/A

REFERENCE TO PROVINCIAL/FEDERAL LEGISLATION

Municipal Government Act Sections 344 and 345

COSTS & SOURCE OF FUNDING

N/A

COMMUNICATIONS STRATEGY

Properties owners will receive notice of the September 16 penalty date in their 2023 Property Assessment and Tax Notice.

Provide notice through the municipality's social media and website.

ADMINISTRATION RECOMMENDED ACTION

THAT Bylaw No. 1846, being a bylaw of the Municipal District of Bonnyville No. 87, to impose penalties on unpaid taxes, be given first reading.

THAT Bylaw No. 1846 be given second reading.

THAT Council proceeds to third and final reading for Bylaw No. 1846.

THAT Bylaw No. 1846 be given third reading.

COUNCIL OPTIONS

1. THAT Bylaw No. 1846, being a bylaw of the Municipal District of Bonnyville No. 87, to impose penalties on unpaid taxes, be given first reading. CARRIED (*Bylaw will proceed to second reading*)
2. THAT Bylaw No. 1846, being a bylaw of the Municipal District of Bonnyville No. 87, to impose penalties on unpaid taxes, be given first reading. DEFEATED (*Bylaw will NOT proceed to second reading*)
3. THAT Bylaw No. 1846, being a bylaw of the Municipal District of Bonnyville No. 87, to impose penalties on unpaid taxes, be amended by _____, and be given first reading.
4. THAT Bylaw No. 1846, being a bylaw of the Municipal District of Bonnyville No. 87, to impose penalties on unpaid taxes, be tabled for additional information.

Report Approval Details

Document Title:	Bylaw No. 1846 - Penalties on Unpaid Taxes Bylaw.docx
Attachments:	- Appendix A-Bylaw 1846 Penalties Unpaid Taxes Bylaw.pdf - Appendix B - Bylaw - 01746 - Penalties on Unpaid Taxes.pdf
Final Approval Date:	May 1, 2023

This report and all of its attachments were approved and signed as outlined below:

Susan Walker

Stephanie Severin