

**Bylaw 27-2020, Late Payment Penalties on Unpaid Taxes for the 2020 Tax Year****Report Purpose**

To give three readings to a bylaw that will defer and amend late payment penalties on unpaid taxes for the 2020 tax year.

**Recommendation**

1. THAT Bylaw 27-2020, a bylaw that will defer and amend late payment penalties on unpaid taxes for the 2020 tax year, be given first reading.
2. THAT Bylaw 27-2020 be given second reading.
3. THAT Bylaw 27-2020 be considered for third reading.
4. THAT Bylaw 27-2020 be given third reading.

**Our Prioritized Strategic Goals**

Goal 1 - Build strong communities to support the diverse needs of residents

Goal 5 - Foster collaboration through regional, community and governmental partnerships  
Continuously improving the way we work, as one organization, in an agile and sustainable manner

**Report**

On April 21, 2020 Council directed Administration to provide a bylaw for Council's consideration, that would delay and amend the imposition of penalties under bylaw 46-2011 (Late Payment Penalties) for the remainder of 2020. Further, the Provincial Government has deferred municipalities' requirement to pay the education requisition, for non-residential properties, until October 1, 2020.

The purpose of bylaw 27-2020 is to defer and amend penalties that apply to unpaid property taxes under section 2.2 of bylaw 46-2011 for the 2020 tax year only.

The deferral will provide some relief to property owners impacted by the COVID-19 pandemic by allowing extra time for the payment of property taxes.

**Council and Committee History**

April 21, 2020	Council approved a motion that by the May 5, 2020 Council meeting, Administration provide a bylaw for Council's consideration, that will delay and amend the imposition of penalties under bylaw 46-2011 (Late Payment Penalties) for the remainder of 2020 as follows: <ul style="list-style-type: none"><li>• October 1 three percent (3%)</li><li>• November 1 three percent (3%)</li><li>• December 1 three percent (3%)</li></ul>
March 26, 2020	Council approved a motion that Administration provide a report, for Council's consideration as soon as possible, that outlines options for delay or deferral of municipal property taxes and other fees, rates and charges as may be appropriate, along with options for incentivizing early payment of property taxes; such report to describe any potential impact of the options presented on the financial viability of the municipality.
September 27, 2011	Council passed Bylaw 46-2011.

**Other Impacts****Policy:** n/a**Legislative/Legal:** *Municipal Government Act*, RSA 2000, c. M-26, Section 344**Interdepartmental:** Assessment and Taxation, Corporate Finance, Legislative and Legal Services**Master Plan/Framework:** n/a**Communication Plan**

Media Release

Other: Information Brochure

**Enclosure**

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