

Bylaw 24-2021, A Bylaw to Amend Bylaw 46-2011 Late Payment Penalties Bylaw**Report Purpose**

To seek three readings of Bylaw 24-2021, a bylaw that proposes to amend Bylaw 46-2011 Late Payment Penalties Bylaw

Recommendation

THAT Bylaw 24-2021, a bylaw that amends bylaw 46-2011, be given first reading.

THAT Bylaw 24-2021 be given second reading.

THAT Bylaw 24-2021 be considered for third reading.

THAT Bylaw 24-2021 be given third reading.

Our Prioritized Strategic Goals

Governance Requirement

Report

At the April 27, 2021 Council meeting, Council directed Administration to bring forward a bylaw to amend penalties for property tax late payments. The proposed bylaw is provided as enclosure 1 of this report.

Council and Committee History

April 27, 2021	Council approved THAT by May 4, 2021 Administration provide a bylaw for Council's consideration that will amend the imposition of penalties under Bylaw 46-2011 (Late Payment Penalties) for August and September 2021 as follows: <ul style="list-style-type: none">• August 1 at three percent (3%); and• September 1 at three percent (3%)
March 2, 2021	Council directed Administration to provide a report to Council by May 1, 2021 outlining the feasibility, cost, impacts and options of creating a program for tax and utility bill deferrals for the year 2021.
May 5, 2020	Council approved Bylaw 27-2020, A bylaw to defer and amend late payment penalties on unpaid taxes for the 2020 tax year.
April 21, 2020	Council directed that by May 5, 2020 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">• October 1 @ three percent (3%)• November 1 @ three percent (3%)• December 1 @ three percent (3%)
April 9, 2020	The Government of Alberta announced an alternative mandatory equivalent option for municipalities to defer penalties imposed on municipal, education and other property taxes.

- March 26, 2020 Council directed Administration to 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.
- March 23, 2020 The Government of Alberta announced a mandatory deferral of penalties imposed on 2020 education property taxes for non-residential properties to October 1, 2020 for all Alberta municipalities.
- September 27, 2011 Council passed Bylaw 46-2011.

Other Impacts**Policy:****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**

The bylaw will be included on the Frequently Requested Bylaw page.

Enclosure

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Bylaw 24-2021, A bylaw to amend Bylaw 46-2011