

BYLAW 22-20

A BYLAW OF THE TOWN OF OKOTOKS IN THE PROVINCE OF ALBERTA TO AMEND TAX INSTALMENT PAYMENT PLAN BYLAW 08-20 AND TAX PENALTY BYLAW 10-20 TO DEFER PENALTIES ON UNPAID CURRENT TAXES

WHEREAS pursuant to sections 344 and 345 of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26 (*MGA*) and amendments thereto, Council of the Town of Okotoks passed Bylaw 10-20, the Tax Penalty Bylaw, for the purpose of imposing penalties on unpaid current taxes and tax arrears; and

WHEREAS pursuant to section 340 of the *MGA*, Revised Statutes of Alberta 2000, Chapter M-26 and amendments thereto, Council of the Town of Okotoks passed Bylaw 08-20, the Tax Instalment Payment Plan Bylaw for the purpose of permitting property and supplemental property taxes to be paid by pre-authorized instalments within the Town of Okotoks; and

WHEREAS the Council of the Town of Okotoks deems it desirable to amend Bylaws 08-20 and 10-20 to provide financial relief to Town property taxpayers due to the COVID-19 pandemic;

NOW THEREFORE the Council of the Town of Okotoks enacts as follows:

1. That under section 3 of Bylaw 10-20 the following subsection be added:

- 3.7 Despite sections 3.1 and 3.2 and due to the COVID-19 pandemic, no penalties (0%) will be charged on current taxes for 2020 due June 30, 2020 until August 31, 2020 at which time any current taxes remaining unpaid, there shall be imposed by way of penalty for the non-payment of the taxes, or any portion thereof, an amount equal to: 4% as of September 1, 2020; 4.5% as of October 1, 2020; 5% as of November 1, 2020; and 1.5% as of December 1, 2020.

2. That under section 4 of Bylaw 08-20 the following subsections be added:

- 4.3 A taxpayer may choose to defer their Tax Instalment Payment Plan for the months of July and August 2020 and must notify the Town of Okotoks of this decision by submitting an application online to the Chief Administrative Officer for approval. The pre-authorized Tax Instalment Payment Plan will automatically be reinstated by the Town of Okotoks on September 1, 2020 and the remainder of the 2020 property taxes will be divided evenly over the last four monthly payments, September to December 2020.

- 4.4 If the taxpayer chooses to un-enroll from the Tax Instalment Payment Plan between July 1 and August 17, 2020 the balance of the 2020 property taxes will be due on September 1, 2020 and any outstanding balances subject to penalties as set out in Tax Penalty Bylaw 10-20.

It is the intention of Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provision of this Bylaw is declared invalid, all other provisions hereof shall remain valid and enforceable.

This Bylaw shall come into full force and effect upon third and final reading.

READ A FIRST TIME this day of , 2020

READ A SECOND TIME this day of , 2020

READ A THIRD TIME AND PASSED this day of , 2020

Mayor

Chief Administrative Officer