

MUNICIPALITY OF JASPER
BYLAW # 040

BEING A BYLAW OF THE MUNICIPALITY OF JASPER IN THE PROVINCE OF ALBERTA TO PROVIDE FOR PENALTIES WITH RESPECT NON-PAYMENT OR LATE PAYMENT OF TAXES

WHEREAS pursuant to the provisions of the Municipal Government Act (Alberta) the Council of the Municipality of Jasper is empowered to establish methods of tax payment and impose penalties for non-payment or late payment of taxes.

NOW THEREFORE, the Council of the Municipality of Jasper in the Province of Alberta, duly assembled, enacts:

1 CITATION

- 1.1 This Bylaw may be cited as the “Jasper Municipal Tax Penalties Bylaw”.
- 1.2 Municipality of Jasper Bylaw #32, the Jasper Municipal Taxation Discounts and Penalties Bylaw, is hereby repealed.

2 DEFINITIONS

- 2.1 In this Bylaw:
 - 2.1.1 “*Council*” shall mean the Council of the Municipality of Jasper;
 - 2.1.2 “*Municipal Manager*” shall mean the individual duly appointed to that position for the Municipality of Jasper at any given time and includes any person authorized to act for and in the name of that individual;
 - 2.1.3 “*Municipality*” and “Municipality of Jasper” shall mean the Municipality of Jasper in Jasper National Park of Canada as described in the Agreement for the Establishment of Local Government in Jasper, June 13th, 2001;
 - 2.1.4 “*Tax*” and “*Taxes*” shall mean all property taxes, and any other taxes lawfully imposed by Council pursuant to the Municipal Government Act (Alberta) or any other statutes of the Province of Alberta;
 - 2.1.5 “*Taxpayer*” shall mean the owner of the property being taxed, the business being taxed and, where taxes are paid by another on behalf of the owner or the business, the person who actually pays the taxes;
 - 2.1.6 “*Tax Collector*” shall mean the Municipal Manager;
 - 2.1.7 “*Town of Jasper*” shall mean the Town of Jasper as defined in the Agreement for the Establishment of Local Government in Jasper dated June 13th, 2001;
 - 2.1.8 Words importing the masculine gender only include the feminine gender whenever the context so requires and vice versa; and
 - 2.1.9 Words importing the masculine gender only include the feminine gender whenever the context so requires and vice versa; and

2.1.10 Words importing the singular shall include the plural whenever the context so requires and vice versa.

3 PENALTIES

3.1 Where any Taxes levied for the current year remain unpaid, such Taxes are subject to a penalty thereon in the amount of three percent (3%) per month for each of the remaining months of the current year during which the Taxes remain unpaid, each three percent (3%) to be levied on:

3.1.1 the fifteenth (15th) first day of July; and

3.1.2 the fifteenth (15th) first day of each succeeding month after July until and including the fifteenth (15th) first day of December.

3.2 Where on December 31st of the current tax year any Taxes remain unpaid pursuant to Section 3.1, such unpaid Taxes shall be deemed to be in arrears and shall be in each calendar year subject to a penalty thereon payable in the amount of eighteen percent (18%) levied on the 1st day of January of each year of arrears and in respect of the amount of Taxes so in arrears.

3.3 The provisions contained in Section 3.2 apply to any Taxes which have been levied but remain unpaid as of the 31st day of December, 1993, and to all Taxes which may thereafter be deemed to be in arrears.

3.4 For the purposes of Section 3.2, the expression “such unpaid Taxes” shall be deemed to include any penalties imposed under Sections 3.1 and 3.2, or penalties levied through any bylaw of the Municipality or its predecessors in any previous year.

4 PAYMENT OF TAXES ON A MONTHLY BASIS

4.1 A Taxpayer may pay Taxes on a monthly basis for the current year subject to the following conditions:

4.1.1 for the first six months of the current calendar year, the Taxpayer shall on or before the first day of each month make a monthly payment equivalent to one twelfth (1/12) of the estimated Tax as determined by the Tax Collector;

4.1.2 for the second six months of the current calendar year the Taxpayer shall on or before the first day of each month make monthly payments equivalent to one sixth of the balance of the actual Tax levy for the current year as determined by the Tax Collector, less the total of payments made during the first six months; and

4.1.3 when, during the current calendar year, a Taxpayer enters into an agreement with the Municipality to pay taxes on a monthly basis beginning on the first of any month other than the month of January, the taxpayer shall as a condition of such agreement include in his first monthly payment all monies that would have been received by the Municipality as of that date had the Taxpayer entered into an agreement pursuant to Sections 4.1.1 and 4.1.2 above.

4.2 Subject to the Taxpayer meeting the requirements of Section 5.1 herein, no penalties shall be applied.

4.3 In the event of default of payment of any instalment due the Tax Collector pursuant to Sections 5.1 herein, the provisions of Section 5.1 herein shall immediately no longer apply and penalties as described in Section 4 herein shall be imposed in respect of any months and amounts in respect of which Taxes are in arrears. Each defaulted payment shall also be subject to a Municipality of Jasper’s Not Sufficient Funds charge of \$20.00 plus GST, such charge to be added to the Taxpayer’s Tax account and collected in the same manner as Taxes.

5 NOTICE

5.1 Any notice provided for in this Bylaw shall be in writing.

6 SEVERANCE

6.1 If any provision herein is adjudged by a Court of competent jurisdiction to be invalid for any reason, then that provision shall be severed from the remainder of this Bylaw and all other provisions of this Bylaw shall remain valid and enforceable.

7 COMING INTO EFFECT

7.1 This Bylaw shall come into force and effect on the final day of passing thereof.

7.2 If any provision herein is adjudged to be repugnant to any federal regulation or legislation, this Bylaw shall continue in full force and effect but any such repugnant provision shall be of no force or effect until such time as the repugnancy is removed by repeal or amendment of the federal legislation or regulation.

GIVEN FIRST READING THIS 2nd DAY OF DECEMBER A.D., 2003

GIVEN SECOND READING THIS 16th DAY OF DECEMBER A.D., 2003

GIVEN THIRD AND FINAL READING THIS 6th DAY OF JANUARY A.D., 2004

Mayor

Municipal Manager