

**BYLAW NO. 06-2021**

A BYLAW OF THE CITY OF LLOYDMINSTER IN THE PROVINCES OF ALBERTA AND SASKATCHEWAN TO PROVIDE FOR THE ESTABLISHMENT OF PENALTIES ON UNPAID TAXES.

WHEREAS the Council of the City of Lloydminster deems it necessary to establish a Bylaw to deal with the peace, order and good government of the City.

AND WHEREAS the *Lloydminster Charter* provides authority to City Council to pass bylaws for municipal purposes;

AND WHEREAS the *Lloydminster Charter* provides authority to the City to pass bylaws respecting the enforcement of bylaws.

NOW THEREFORE the Council of the City of Lloydminster deems it necessary to establish a Bylaw to impose penalties on unpaid Taxes at the rates set out in the Bylaw; and

NOW THEREFORE, the Council of the City of Lloydminster, pursuant to the authority granted in Section 15 of the *Lloydminster Charter*, enacts as follows:

**1. SHORT TITLE**

1.1. This Bylaw shall be cited as the Tax Penalty Bylaw.

**2. DEFINITIONS**

2.1. The definitions listed in Schedule "A" attached to this Bylaw shall apply, unless context otherwise requires.

**3. APPOINTMENT, AUTHORITY AND DUTIES OF THE CITY MANAGER**

3.1. Except where specific authority is reserved to Council, in the Bylaw the administration and enforcement of this Bylaw is hereby delegated to the City Manager.

3.2. Without restricting any other power, duty or function granted by this Bylaw, the City Manager may carry out anything required for the administration of this Bylaw, including but not limited to the following:

3.2.1. delegate any powers, duties or functions under this Bylaw to an employee of the City;

3.2.2. carry out any inspections that are reasonably required to determine compliance with this Bylaw;

3.2.3. establish any forms required for the administration of this Bylaw.

**4. PENALTIES ON CURRENT YEAR TAXES**

4.1. Any Taxes levied for the Current Year shall be due upon the Date of Mailing indicated on the taxation notice. The penalty shall not be imposed sooner than thirty (30) days after the taxation notice is mailed.

4.2. Any Current Year Taxes that have not been paid by 11:59:59 PM local time in Lloydminster on the Penalty Date shall be subject to penalties in accordance with



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the rates set out in Schedule "B". The penalty shall be applied the day after the Penalty Date.

4.3. Where the Penalty Date for the late payment of Current Year Taxes falls on a weekend or holiday, the Penalty Date shall be deemed to fall on the next business day and no penalties shall be applied until the day after the deemed Penalty Date. The same conditions in section 4.2 apply to the deemed Penalty Date. Payments made at a financial institution, dropped off at City Hall or postmarked on or before the Penalty Date shall be honoured even if they have not been received by the Penalty Date.

4.4. The penalties shall be added to and form part of the tax roll.

**5. PENALTIES ON TAX ARREARS**

5.1. All balances remaining unpaid as of December 31, including accumulated penalties and any charges added or transferred to the tax roll, shall become Tax Arrears on January 1.

5.2. Any Tax Arrears that have not been paid by 11:59:59 PM local time in Lloydminster on the Penalty Date shall be subject to penalties in accordance with the rates set out in Schedule "B". The penalty shall be applied the day after the Penalty Date.

5.3. Where the Penalty Date for the late payment of Tax Arrears falls on a weekend or holiday, the Penalty Date shall be deemed to fall on the next business day and no penalties shall be applied until the day after the deemed Penalty Date. The same conditions in section 5.2 apply to the deemed Penalty Date. Payments made at a financial institution, dropped off at City Hall or postmarked on or before the Penalty Date shall be honoured even if they have not been received by the Penalty Date.

5.4. The penalties shall be added to and form part of the Tax Roll.

**6. PENALTIES**

6.1. Any person who contravenes this Bylaw is guilty of an offence.

6.2. Persons having contravened certain sections of this Bylaw may be subjected to disciplinary action.

**7. NUMBER AND GENDER REFERENCES**

7.1. All references in this Bylaw will be read with such changes in number and gender as may be appropriate according to whether the reference is to a male or female person, or a corporation or partnership.

**8. SEVERABILITY**

8.1. Every provision of this Bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

This Bylaw shall come into force and effect upon the final passing thereof.



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The following bylaws and all amendments thereto are hereby repealed:

- Property Tax Penalty Bylaw, No. 18-2019

INTRODUCED AND READ a first time this 8 day of March, 2021, A.D.

READ a second time this 22 day of March, 2021, A.D.

READ a third time this 22 day of March, 2021, A.D.

**MAR 3 1 2021**

Date Signed

  
MAYOR

**MAR 3 1 2021**

Date Signed

  
CITY CLERK

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SCHEDULE "A"

**Definitions**

<b>Charter</b>	Refers to the <i>Lloydminster Charter</i>
<b>City</b>	The City of Lloydminster and the area contained within the corporate boundaries of the City
<b>City Manager</b>	The Commissioner of the City of Lloydminster as appointed by Council or designate
<b>Council</b>	The Municipal Council of the City of Lloydminster
<b>Current Year</b>	The year in which the tax is imposed
<b>Date of Mailing</b>	The date of mailing indicated on the taxation notice
<b>Penalty Date</b>	The dates as outlined in Schedule "B"
<b>Person</b>	Any individual, a group of individuals, a corporation, firm, partnership, proprietorship, association, society or co-operative organization
<b>Tax Arrears</b>	Taxes that remain unpaid after December 31 of the year in which they are imposed
<b>Taxes</b>	Includes property, business, business improvement district, special and local improvement taxes, and all other taxes or charges lawfully imposed pursuant to <i>The Lloydminster Charter</i>



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SCHEDULE "B"

**Penalty Dates & Rates**

<b>Taxes</b>	<b>Penalty Date</b>	<b>Penalty</b>
<b>Current Year Taxes</b>	July 25 <sup>th</sup>	3%
	September 25 <sup>th</sup>	4%
	November 25 <sup>th</sup>	5%
	<i>Total Current Penalties</i>	<i>12%</i>
<b>Tax Arrears</b>	January 25 <sup>th</sup>	5%
	April 25 <sup>th</sup>	5%
	September 25 <sup>th</sup>	5%
	<i>Total Arrears Penalties</i>	<i>15%</i>

Supplementary/Partial Year Taxes

Penalties will follow the same structure as the rates above. Tax notices will have to be issued 30 days prior to any penalty being imposed against the outstanding balance.

