

TOWN OF NOBLEFORD
IN THE PROVINCE OF ALBERTA
BYLAW NO. 712

Tax Penalties and Monthly Payment Agreement

BEING A BYLAW OF THE TOWN OF NOBLEFORD, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR PENALTIES WITH RESPECT TO PAYMENT OR NON-PAYMENT OF PROPERTY TAXES, ARREARS, AND MONTHLY TAX INSTALLMENTS

WHEREAS, under the Municipal Government Act and Revised Statutes of Alberta, as amended, the Council of the Town of Nobleford is being provided with the authority to establish the dates on which property taxes are payable and to impose, by way of penalty, additional percentage charges deemed appropriate for the non-payment of taxes or any installment thereof.

NOW THEREFORE, the Council of the Town of Nobleford, duly assembled, hereby enacts as follows:

1. In this Bylaw:
 - (A) "Taxes" means all property taxes levied by the Town of Nobleford.
 - (B) "Tax Collector" means the individual designated from time to time to act in the capacity of Tax Collector. For this Bylaw, the Chief Administrator Officer shall be deemed to hold the position of Tax Collector.
 - (C) "Taxpayer" means the registered owner of the property being taxed, or, where another person pays taxes on behalf of the owner, the individual who makes the payment.
2. All current taxes, including local improvement levies, shall be due and payable within thirty (30) days from the date the tax notices are mailed.
3. **PENALTY RATES**

The following penalties shall be applied to all property taxes and local improvement levies that remain unpaid and shall form part of the outstanding taxes:

- (A) Any current-year taxes remaining unpaid thirty (30) days after the date of mailing of the tax notice, or September 1st, whichever is later, shall be subject to a penalty of twelve percent (12%).
- (B) Any taxes levied in previous years that remain unpaid shall incur a penalty of twelve percent (12%) on the first day of each January and September, commencing on the first day of the month following the year in which the taxes were levied, and continuing so long as such taxes remain unpaid.
- (C) For the purposes of subsection (B), the term "unpaid taxes" shall include any penalties imposed under subsections (A) and (B).

4. PAYMENT OF TAXES ON A MONTHLY BASIS

A taxpayer may elect to pay current-year taxes on a monthly installment basis, subject to the following conditions:

- (A) All prior-year taxes are paid in full.
- (B) Before January 1st of the current year, the taxpayer must have entered into a written agreement with the Tax Collector to participate in the monthly payment plan.
- (C) Payments are encouraged to be made by pre-authorized debit payments. All payments are due on the fifth (05) day of each month.

- (D) For the first six months of the year, the taxpayer shall remit a monthly payment equal to one-twelfth (1/12) of the estimated tax, as determined by the Tax Collector. All payments are due on or before the fifth (05) day of each month.
- (E) For the second six months of the year, the taxpayer shall remit monthly payments equal to one-sixth (1/6) of the remaining balance of the tax levy, after deducting payments made during the first six months. Payments are due on or before the fifth (05) day of each month.
- (F) Provided that the conditions outlined in subsections (A), (B), and (C) are fully met, the penalties described in Section 3 shall not be applied.
- (G) In the event of default in the payment of any installment, the provisions of subsections (A) through (E) shall no longer apply, and penalties shall be imposed in accordance with Section 3 of this Bylaw.
- (H) In the event of a failed pre-authorized debit payment, a Non-Sufficient Funds (NSF) fee of \$100.00 will be charged.

Bylaw No. 592 is hereby repealed in its entirety.

This Bylaw shall come into effect on the date of its final passing.

Read **the first** time this 23th day of September 2025



Joan Boeder

Mayor



Steven Leusink

CAO

Read **a second** time this 23th day of September 2025



Joan Boeder

Mayor



Steven Leusink

CAO

Read **a third** time and finally PASSED this 23th day of September 2025



Joan Boeder

Mayor



Steven Leusink

CAO