



Request for Decision

Title	Bylaw 1422/18 Penalties on Unpaid Municipal Taxes
Proposed Motion	<ol style="list-style-type: none">1. That Council give first reading to Bylaw 1422/18.2. That Council give second reading to Bylaw 1422/18.3. That Council give unanimous consent to proceed to third reading of Bylaw 1422/18.4. That Council give third reading to Bylaw 1422/18.
Administrative Recommendation	<p>Administration recommends that Council give all three readings to Penalties on Unpaid Municipal Taxes Bylaw 1422/18 as per the <i>Municipal Government Act</i>, RSA 2000, c. M-26.</p> <p>Bylaw 1422/18 will rescind Bylaws 805/95 and 1119/07. It will also address unpaid supplementary taxes.</p>
Previous Council Direction	<p>January 23, 2018 – Motion 023/18 That Council give third reading to Bylaw 1399/18, Supplementary Assessment Bylaw.</p> <p>February 14, 2017 – Motion 064/17 That Council give third reading to Bylaw 1386/17, Supplementary Assessment Bylaw.</p> <p>May 8, 2007 – Motion 194/07 That Council move third reading of Bylaw 1119/07. [A Bylaw established to amend Bylaw 805/95 - Penalties on Unpaid Municipal Taxes]</p> <p>December 12, 1995 – Motion 897/95 That By-law 805/95 be given third reading this 12th day of December, 1995. [Penalties on Unpaid Municipal Taxes Bylaw]</p>
Report	<p><u>Background Information</u></p> <ul style="list-style-type: none">• Bylaw 805/95 and 1119/07 – Penalties on Unpaid Municipal Taxes was established to specify a time for payment of current taxes and amend the wording from “30th day of June” to “last business day of June”.• On February 14, 2017, Sturgeon County Council passed the first supplementary assessment bylaw, which left a gap in the current Penalties on Unpaid Municipal Taxes Bylaw.

- Currently, there is no penalty for taxpayers who do not pay their supplementary taxes by the last business day of November as noted on their tax notice.
- Supplementary taxes are due on the last business day of November.
- A 6 percent penalty will be applied to any unpaid supplementary taxes that have not been paid after the last business day of November.
- We have also amended the “July 1st” current tax penalty to state “following the last business day of June”.
- Bylaw 1422/18 consolidates 805/95 and 1119/07 to include how to address penalties on supplemental taxes.

External Communication

- Supplementary Assessment notification will be published in the FYI of the *Free Press*, *Redwater Review*, and the *St. Albert Gazette*. Notification will also be published in the County Connections and Sturgeon County’s website under the Assessment Services section.
- The Sturgeon County website states the due date.
- Taxation Notices and Property Assessments state the due date of potential penalties.

Relevant Policy/Legislation/Practices:

- The *Municipal Government Act*, RSA 2000, c. M-26 as amended (MGA) authorizes Council to establish and amend bylaws.
- The MGA also authorizes Council to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice.
- Sturgeon County Bylaw 805/95 and Amendment Bylaw 1119/07.




Implication of Administrative Recommendation

Strategic Alignment:

Planned Growth and Prosperity – Goal 1.1 – The updated bylaw ensure that Sturgeon County has a thriving business environment that supports a strong economic foundation.

Strong Local and Regional Governance – Goal 3.1 – This updated bylaw will ensure Sturgeon County’s bylaws align with the Strategic plan and provide clarity for consistent Council decision making and Administration implementation.

Strong Local and Regional Governance – Goal 3.2 – This updated bylaw provides a guideline for tax collection.

	<p><u>Organizational:</u></p> <p>This bylaw encourages the timely collection of supplementary taxes, which can reduce Administration’s time for collection.</p> <p><u>Financial:</u></p> <p>Minimal operation costs. The change encourages timely collections of supplementary taxes on or before the due date. Timely collections are important for cash flow.</p>
Alternatives Considered	That Council not pass Bylaw 1422/18, Penalties on Unpaid Municipal Taxes.
Implications of Alternatives	<p><u>Strategic Alignment:</u></p> <ul style="list-style-type: none"> • Status quo. <p><u>Organizational:</u></p> <ul style="list-style-type: none"> • Challenges with timely collection of unpaid supplementary taxes. <p><u>Financial:</u></p> <p>None.</p>
Follow up Action	<ol style="list-style-type: none"> 1. Update the Bylaw register and website with Bylaw 1422/18 (Legislative Services 2018). 2. Update the Taxation and Property Assessment Notice (Information Services 2018).
Attachment(s)	<ol style="list-style-type: none"> 1. Proposed Bylaw 1422/18 2. Bylaw 805/95 3. Bylaw 1119/07 4. Bylaw 1399/18
Report Reviewed by:	<p></p> <p>Ed Kaemingh, Manager, Financial Services</p> <p></p> <p>Sheila Moore, Acting GM Corporate Support</p> <p></p> <p>Bill Minnes, County Commissioner – CAO</p>

Strategic Alignment Checklist

Vision: Sturgeon County: a diverse, active community that pioneers opportunities and promotes initiative while embracing rural lifestyles.

Mission: Provide quality, cost effective services and infrastructure to meet the diverse needs of the Sturgeon County community, while improving competitiveness and sustainability.

Focus Areas	Not consistent	N/A	Consistent
Planned Growth and Prosperity			
<i>We encourage varied and integrated enterprises that enhance our strong economic base, while balancing the needs of the community and natural environment. (Strategic Plan and MDP pg. 36)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • <i>Supports a strong thriving business environment to strengthen our economic foundation</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • <i>Plans for responsible growth through the MDP and regional growth plan.</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • <i>Manages growth for current and future developments through: <ul style="list-style-type: none"> ○ <i>transparent bylaws, policies and processes to enable responsible land development</i> ○ <i>targeting growth around existing and identified future growth areas</i> </i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Maintain and Enhance Strong Communities			
<i>We are committed to a safe and viable community, where our residents are provided with access to opportunities and quality of life. (Strategic Plan and pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • <i>Provides access to programs and services that have a positive impact on residents' quality of life</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • <i>Provides access to safe and reliable infrastructure assets</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • <i>Supports the safety of people and property</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Strong Local and Regional Governance			
<i>We promote consistent and accountable leadership through collaborative and transparent processes (Strategic Plan and pg. 27 MDP)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • <i>Provides effective leadership and management consistent with Strategic Plan, MDP, master plans, bylaws, policies, community engagement</i> 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> • <i>Considers fiscal stability and sustainability</i> 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> • <i>Fosters collaborative intergovernmental partnerships</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Community Identity & Spirit			
<i>We will build upon our strengths, where together we will create an inclusive, caring community (Strategic Plan and MDP pg. 27)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • <i>Promotes and/or enhances residents' identification with Sturgeon County</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • <i>Support and/or collaborate with voluntary organizations in the region</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Environmental Stewardship			
<i>We foster a healthy environment and minimize our impact on ecosystems. (Strategic Plan and MDP pg. 27)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • <i>Plans and partnerships that minimize environmental impact on natural areas</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • <i>Provides awareness of environmental issues impacting the County</i> 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>