



TOWN OF MANNING, ALBERTA

BYLAW #911-23

TAX PENALTY BYLAW

WHEREAS the Municipal Government Act, R.S.A. 2000, C.M-26, as amended, provides for the provision of providing penalties on unpaid taxes at rates established by the Municipal Council.

AND WHEREAS the Council of the Town of Manning has deemed it necessary to replace Bylaw 876-20, being the current Bylaw providing for penalties on unpaid taxes.

NOW THEREFORE: The Council of the Town of Manning, in the Province of Alberta, duly assembled, enacts as follows:

SEVERABILITY

If any provision of this by-law is declared invalid because of any word, phrase, clause, sentence, paragraph or section of this by-law or any documents which form part of the by-law or an application thereof to any person or circumstance is declared invalid, the remaining provisions shall not be affected thereby, but shall remain in force.

SECTION 1 - SHORT TITLE:

1. This Bylaw may be cited as the "Town of Manning Tax Penalty Bylaw."

SECTION 2 – TERMS OF PAYMENT

1. The due date for property tax payments will be July 28 of the tax year, if this date falls on a weekend or holiday the due date will be the next business day.
2. Payments can be made at the Town of Manning Office during regular business hours.
3. Payments made by cheque, must be dated no later than July 28 of the current year. If mailed, the envelope must bear a postmark no later than July 28 of the current year. If there is no visible postmark, the payment will be deemed received on the date the Town of Manning received the cheque.
4. Credit card payments must be processed through PaySimply and given a minimum of 3 business days for processing.
5. Payment provided by telephone banking or internet banking must be received by the Town of Manning no later than July 28 of the current year. Electronic transmission date of record from the customer's bank to the credit of the Town of Manning's bank account will be accepted as the date the customer's payment was received by the Town of Manning.

SECTION 3 – PENALTIES IMPOSED FOR LATE PAYMENT

- **July 29** - 6% on all current taxes
- **October 1** – 8% on all current and arrears of taxes
- **January 1** – 15% on all arrears of taxes

Penalties in each case will be added to and form part of the unpaid taxes. All taxes unpaid after December 31st of the current year are deemed to be in arrears effective January 1st of the following year. Where there are arrears outstanding, partial payment shall be applied first to arrears, then to current taxes

SECTION 4 – REPEAL OF FORMER BYLAWS

Bylaw No. 876-20, and any amendments are hereby repealed.

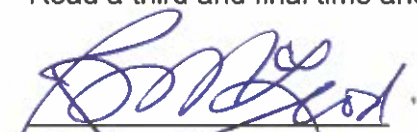
SECTION 5 – EFFECTIVE DATE

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

Read a first time this 25th day of October 2023.

Read a second time this 8th day of November 2023.

Read a third and final time and passed this 8th day of November 2023.


Robert McLeod
Mayor


April Doll
Chief Administrative Officer