

## BYLAW NO. 3191

**CONSOLIDATION OF A BYLAW OF THE CITY OF MEDICINE HAT** to impose penalties on unpaid taxes.

**NOW THEREFORE THE MUNICIPAL CORPORATION OF THE CITY OF MEDICINE HAT IN COUNCIL ASSEMBLED ENACTS AS FOLLOWS:**

1. This Bylaw may be cited as the "Tax Penalties Bylaw".

Amended by:  
Bylaw 4314  
Aug. 5, 2015

1.1 For the purposes of this Bylaw, the term "designated manufactured home" shall have the same meaning as set out in the *Municipal Government Act* (Alberta).

2. This Bylaw applies to all taxes imposed by the City of Medicine Hat except to the extent that another bylaw provides otherwise.

Amended by:  
Bylaw 4630  
May 20, 2020

3. If any taxes remain unpaid after the tax due date shown on the tax notice, penalties shall be imposed on the unpaid taxes

(a) at the rates, and

(b) on the dates in that year

set out in Schedule "A" to this Bylaw.

4. (1) If any supplementary taxes remain unpaid after the due date shown on the notice for the supplementary taxes, penalties shall be imposed on the unpaid taxes

(a) at the rates, and

(b) on the dates in the year in which the supplementary taxes were imposed

set out in Schedule "A" to this Bylaw.

(2) Despite subsection (1), no penalties may be imposed on supplementary taxes until the first day of the month following the due date.

5. For the purpose of calculating penalties under sections 3 and 4,

(a) penalties shall not be compounded, and

(b) the amount of a penalty is calculated by multiplying the rate set out in Schedule "A" by the amount of the unpaid taxes.

6. If any taxes, including supplementary taxes, remain unpaid after December 31 of any year, penalties shall be imposed on the unpaid taxes

(a) at the rates, and

(b) on the dates

set out in Schedule "A" to this Bylaw.

7. For the purpose of calculating penalties under section 6,
  - (a) taxes remaining unpaid as of December 31 include penalties remaining unpaid as of that date, and
  - (b) the amount of a penalty is calculated by multiplying the rate set out in Schedule "A" by the amount of the taxes remaining unpaid as of December 31.
8. Despite any provision of this Bylaw to the contrary, a penalty may not be imposed under this Bylaw:
  - (a) in the case of land or a designated manufactured home that was offered for sale at a tax auction and not sold, so long as
    - (i) the property owner in question has entered into a written agreement with the City of Medicine Hat which allows the property owner to make monthly payments toward the tax arrears; and
    - (ii) there is no breach of that agreement by the property owner;
  - (b) in any event, until 30 days after the tax notice is sent out; or
  - (c) if the property owner in question has entered into a Tax Arrears Installment Payment Plan Agreement with the City which includes a term ending not later than December 31, 2022.
9. Bylaw No. 2187, The Tax Penalties Bylaw is repealed.
10. Taxes and penalties imposed and remaining unpaid prior to the coming into force of this Bylaw shall be subject to the imposition of penalties in accordance with the provisions of this Bylaw from the date that this Bylaw comes into force.
11. This Bylaw shall come into force at the beginning of the day that it is passed.

Amended by:  
Bylaw 4314  
Aug. 5, 2015  
Amended by:  
Bylaw 4630  
May 20, 2020

**READ A FIRST TIME** in open Council on December 7, 1998

**READ A SECOND TIME AND THIRD TIME** in open Council on December 21, 1998

**SIGNED AND PASSED** on December 22, 1998

I HEREBY CERTIFY that this is a true and correct copy of Bylaw No. 3191 consolidated pursuant to Section 69 of the *Municipal Government Act* to incorporate all subsequent amendments thereto, printed under the authority vested in me by the said Section 69 and by City of Medicine Hat Bylaw No. 1957.

CERTIFIED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

---

ANGELA CRUICKSHANK  
MUNICIPAL SECRETARY AND CITY CLERK  
CITY OF MEDICINE HAT

**SCHEDULE "A"**  
**AS AMENDED BY BYLAW #4641**  
**DECEMBER 8, 2020**

**2021 RATES**

1. Penalties for taxes remaining unpaid after the Tax Notice deadline of the year in which the tax was imposed, including penalties for unpaid supplementary taxes (Bylaw Sections 3 and 4):

<u>Dates Imposed</u>	<u>Rates Imposed</u>
July 1	5.5%
First day of each month, August to December inclusive	0.8%

2. Penalties for taxes, including supplementary taxes, remaining unpaid after December 31 in any year (Bylaw Section 6):

<u>Dates Imposed</u>	<u>Rates Imposed</u>
First day of each month, January to November inclusive	0.8%
First day of December	0.7%

**2022 RATES**

1. Penalties for taxes remaining unpaid after the Tax Notice deadline of the year in which the tax was imposed, including penalties for unpaid supplementary taxes (Bylaw Sections 3 and 4):

<u>Dates Imposed</u>	<u>Rates Imposed</u>
July 1	7.0%
First day of each month, August to December inclusive	1.0%

2. Penalties for taxes, including supplementary taxes, remaining unpaid after December 31 in any year (Bylaw Section 6):

<u>Dates Imposed</u>	<u>Rates Imposed</u>
First day of each month, January to December inclusive	1.0%

**2023 RATES**

1. Penalties for taxes remaining unpaid after the Tax Notice deadline of the year in which the tax was imposed, including penalties for unpaid supplementary taxes (Bylaw Sections 3 and 4):

<u>Dates Imposed</u>	<u>Rates Imposed</u>
July 1	8.0%
First day of each month, August to December inclusive	1.2%

2. Penalties for taxes, including supplementary taxes, remaining unpaid after December 31 in any year (Bylaw Section 6):

<u>Dates Imposed</u>	<u>Rates Imposed</u>
First day of each month, January to August inclusive	1.2%
First day of each month, September to December inclusive	1.1%