



## **VULCAN COUNTY**

Vulcan - Alberta

### **BYLAW 2025-022**

Being a Bylaw to authorize various rates of taxation to be levied against Supplementary Assessment within Vulcan County for the 2025 taxation year, specifying a time for the payment of Supplementary Property Taxes, and provide for the imposition of penalties for non-payment of Supplementary Property Taxes.

**WHEREAS** Vulcan County (hereinafter referred to as “the County”) is governed by the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000 and amendments;

**WHEREAS** pursuant to Section 369 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, as amended and subsequent regulations; provides that Council must pass a supplementary tax bylaw to authorize it to impose a supplementary tax in respect of property for which supplementary assessments have been prepared;

**WHEREAS** Council has enacted Bylaw No. 2025-005, Supplementary Assessment Bylaw, to authorize the preparation of supplementary assessment for all improvements within Vulcan County during the 2025 taxation year;

**WHEREAS** pursuant to Section 344 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, as amended and subsequent regulations; authorizes a Council, by bylaw, 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;

**WHEREAS** pursuant to Section 345 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, as amended and subsequent regulations; provides that in the event any taxes remaining unpaid after December 31 of the year in which it was imposed, that Council may, by bylaw, provide for the imposition of penalties in the next following year and in each following year thereafter so long as the taxes remain unpaid;

**AND WHEREAS** pursuant to Section 339 of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, as amended and subsequent regulations; provides that Council may, by bylaw, provide incentives for payment of taxes by the dates set out in the bylaw;

**AND WHEREAS** pursuant to Section 347(1) of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, as amended and subsequent regulations; provides that Council may, if considered equitable to do so, cancel or refund all or part of a tax;

**NOW THEREFORE**, under the authority and subject to the provisions of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26, as amended, the Council of Vulcan County in the Province of Alberta, duly assembled does hereby enact as follows:

1. This Bylaw may be cited as the “Supplementary Tax Levies, Due Dates, and Penalties Bylaw”
2. A supplementary property tax shall apply to all supplementary assessments that have been prepared in accordance with the Supplementary Assessment Bylaw (Bylaw 2025-005).
3. In this Bylaw:
  - a) “Ratepayer” – shall refer to the individual(s) or businesses that are considered liable to pay taxes.
  - b) “Supplementary Property Tax” – shall mean all taxes resulting from the enactment of a Supplementary Assessment Bylaw.
  - c) “Taxes” – shall include any or a combination of Supplementary Property Taxes from the current year and applicable penalties.
  - d) “Tax Arrears” – shall refer to any prior year Supplementary Property Tax balances (including penalties) that remain unpaid.

4. Subject to the provisions of Section 369 of the Municipal Government Act, the supplementary property tax rates for 2025 shall be the same as the property tax rates set out in the following bylaws and any amendments thereof:
- Bylaw 2025-013 – General Tax Rate
  - Bylaw 2025-014 – Special Tax Bylaw – Carmangay District
  - Bylaw 2025-015 – Special Tax Bylaw – Champion District
  - Bylaw 2025-016 – Special Tax Bylaw – Lomond District
  - Bylaw 2025-017 – Special Tax Bylaw – Milo District
  - Bylaw 2025-018 – Special Tax Bylaw – Vulcan District
  - Bylaw 2025-019 – Special Tax Bylaw – Northwest District
  - Bylaw 2025-020 – Waterworks Tax Rate
  - Bylaw 2025-021 – Designated Industrial Property Tax Rate
5. A supplemental property tax roll shall be prepared in accordance with Section 369 of the Municipal Government Act.
6. Supplementary property tax notices shall be prepared in accordance with Section 369 of the Municipal Government Act for all taxable property shown on the supplementary property tax roll of the County.
7. Supplementary property tax notices shall be sent in accordance with Section 369 of the Municipal Government Act to the persons liable to pay taxes.
8. Supplementary Property Taxes levied in any year shall be due and payable in full on or before sixty-seven (67) days from the mailing date of the Supplementary Tax Notice. This includes both the mailing and assessment appeal period. If the specific due date falls on a non-business day, the next business day would be considered as the final day the Supplementary Property Taxes are due prior to penalties being applied.
9. That a penalty or penalties shall be imposed on current taxes or any portion thereof remaining unpaid after the due date as follows:

a) Sixty-seven (67) days from the date of mailing of the supplementary property tax notice.	Six percent (6%) penalty
b) On October 1st, unless this date falls within the sixty-seven (67) day due date.	Three percent (3%) penalty
c) On December 1st, unless this date falls within the sixty-seven (67) day due date.	Three percent (3%) penalty

10. That a twelve percent (12%) penalty shall be imposed on January 1st or ninety (90) days from the date of mailing of the supplementary property tax notice, whichever is the later, on any taxes and related balances remaining unpaid after December 31st of the year for which they were levied and in each of the following years thereafter so long as the taxes and related balances remain unpaid.
11. Any penalties added to the Supplementary Property Taxes shall be added to and form part of the unpaid Supplementary Property Taxes.
12. A conditional Tax Rebate shall be applied to the Supplementary Property Taxes based on all of the following criteria:
  - a) The Tax Rebate is only applied to the 2025 Supplementary Property Taxes levies, including all Supplementary Property Assessment classifications. Tax Rebates in this Bylaw are not available or applied to any other taxes levied by Vulcan County.
  - b) The Tax Rebate is up to a maximum of \$1,000 per tax roll account and/or per Ratepayer, whichever is the lessor.
    - i. If there are multiple Ratepayers on a single tax roll account, the maximum total Tax Rebate on the tax roll is \$1,000.
    - ii. If a Ratepayer owns more than one tax roll account, the maximum total Tax Rebate for the Ratepayer is \$1,000 in aggregate for all tax roll accounts.
  - c) The Tax Rebate is only available on the municipal portion of the Supplementary Property Taxes.
    - i. The Tax Rebate is applied up to the maximums outlined in section 12(b) and the municipal portion of the Supplementary Property Taxes, whichever is the lessor.
    - ii. Tax Rebates are not available or applied to any Requisition Taxes, including, but not limited to, Education requisitions, Senior's Foundation requisitions, RCMP requisitions, and Designated Industrial Property (DIP) requisitions.
  - d) The Tax Rebate will be calculated and applied by Vulcan County Administration as a credit on the applicable tax roll account(s).
    - i. The credit will be applied subsequent to the creation of the supplementary property tax notices.

- ii. Any disagreements on the calculation and application of the Tax Rebates can be brought forward to Vulcan County Administration for review; however, the calculation and application processed by Administration will be considered appropriate and valid for the purposes of this Bylaw.
  - iii. In the event that a Ratepayer still considers there to be discrepancies in the calculation and application of the Tax Rebates, subsequent to section 12(d)(ii), the Ratepayer may provide, in writing, a request for Council to consider if the related calculation and application of the Tax Rebates are appropriate.
- e) The Tax Rebate is conditional that the Supplementary Property Taxes are paid in full by the sixty-seven (67) day due date as outlined in section 8. In the event that any of the Supplementary Property Taxes are not paid by the applicable due date, the applicable Tax Rebate will be canceled.
  - f) Notwithstanding anything in this section or in any other section of the Bylaw, no Tax Rebate shall exceed the municipal portion of the Supplementary Property Taxes nor the maximum Tax Rebate of \$1,000 as outlined in section 12(b).
13. Nothing in this Bylaw shall be construed to extend the time for payment of Supplementary Property Taxes, nor in any way impair or restrict any remedy available to Vulcan County for the collection of Supplementary Property Taxes.

This Bylaw shall take effect on the date of the third and final reading.

READ a first time on this 7<sup>th</sup> day of May, 2025.

READ a second time on this 7<sup>th</sup> day of May, 2025.

READ a third time on this 7<sup>th</sup> day of May, 2025.

[original signed]

---

Jason Schneider, Reeve

[original signed]

---

Nels Petersen, CAO