

**MUNICIPAL DISTRICT OF PINCHER CREEK NO. 9
BYLAW NO. 1250-14**

**BEING A BYLAW OF THE MUNICIPAL DISTRICT OF PINCHER CREEK NO. 9, IN
THE PROVINCE OF ALBERTA,
for the purpose of allowing the payment of taxes by installments**

WHEREAS pursuant to Section 339 of the *Municipal Government Act*, R.S.A. 2000 Chapter M-26 allows a Council by bylaw to provide incentives for the payment of taxes:

AND WHEREAS pursuant to Section 340 of the *Municipal Government Act*, R.S.A. 2000 Chapter M-26 allows a Council by bylaw to provide for the payment of taxes by installments:

AND WHEREAS pursuant to Section 346 of the *Municipal Government Act*, R.S.A. 2000 Chapter M-26 specifies penalties applied to outstanding taxes become part of the tax imposed on a property:

AND WHEREAS pursuant to Section 347 of the *Municipal Government Act*, R.S.A. 2000 Chapter M-26 gives Council the authority to cancel taxes imposed on a property:

AND WHEREAS Council desires to establish a tax installment payment plan for the Municipal District of Pincher Creek No. 9:

NOW THEREFORE the Municipal Council of the Municipal District of Pincher Creek No 9 duly assembled ENACTS AS FOLLOWS:

1. **TITLE**

This bylaw may be referred to as the **Tax Installment Payment Plan Bylaw, Bylaw No. 1250-14.**

2. **TAX INSTALLMENT PAYMENT PLAN**

There is hereby established a plan for payment of taxes by installments to be known as the "Tax Installment Payment Plan".

3. **DEFINITIONS**

- a. "Municipality" means the Municipal District of Pincher Creek No. 9:
- b. "CAO" means the person appointed as Chief Administrative Officer pursuant to the provisions of the *Municipal Government Act*, or a designated officer or municipal employee that has been delegated by the Chief Administrative Officer to carry out the administrative functions of the bylaw:
- c. "Plan" means the Tax Installment Payment Plan established pursuant to Section 2 of this bylaw:
- d. "Taxes" means all taxes imposed by the municipality pursuant to the *Municipal Government Act*, or any other statute of the Province of Alberta, including property taxes and local improvement taxes and any other taxes on land or improvements:
- e. "Taxpayer" means a person required to pay taxes:
- f. "Year" means calendar year.

4. **APPLICATION**

- a. A Taxpayer may apply to the CAO prior to December 15 of any year to pay the taxes payable by the Taxpayer for the following year, pursuant to the Plan.
- b. An application pursuant to Subsection 4.a. shall be approved by the CAO provided the following conditions have been satisfied:
 - (1) all outstanding taxes, tax arrears and penalties owed to the municipality by the taxpayer for property being included under the Plan have been paid by December 15 of the current year;
 - (2) the Taxpayer shall have completed an application form in a form prescribed by the CAO;
 - (3) the Taxpayer shall have completed such form or forms as may be required, to enable the municipality to collect installment payments pursuant to the Plan by way of pre-authorized transfer of funds, from an account of the Taxpayer at a Bank, Treasury Branch, Trust Company, or Credit Union.

5. **MONTHLY INSTALLMENTS**

- a. For each year during which taxes are paid pursuant to the Plan, taxes shall be paid as follows:
 - (1) by twelve (12) monthly installments calculated pursuant to this section and payable on the fifth (5th) day of each month of the year.
- b. subject to Subsection 5.d. the amount of the monthly installments to be paid pursuant to Subsection 5.a. shall be calculated as follows:
 - (1) subject to Subsection 5.c. for the months January to June the monthly installments shall be equal to one-twelfth (1/12) of the taxes by the Taxpayer for the immediately preceding years' taxes;
 - (2) for the months July to December the monthly installments shall be equal to one-sixth (1/6) of the taxes outstanding June 30th of the current year.
- c. In the event of a change in the assessed value of land or improvements between the date that taxes are levied for the immediately preceding year and the end of the immediately preceding year, the CAO may calculate the monthly installments for January to June as one-twelfth (1/12) of the changed assessment multiplied by the applicable mill rate for the immediately preceding year, plus any applicable local improvement charges or other taxes on the land or improvements.
- d. Upon the written request of a Taxpayer paying taxes pursuant to the Plan, the CAO shall:
 - (1) increase the monthly installments payable by the Taxpayer in equal amounts for the months January to June.
 - (2) in the event that the total amount of the monthly installments payable for the months January to June exceed the taxes payable for the current year, the municipality shall prior to June 30 of the current year refund to the Taxpayer the amount equal to the difference between the total amount of the monthly installments paid for the months January to June of the current year and the taxes payable for the current year.

6. **DISCOUNTS AND PENALTIES**

Provided that a Taxpayer paying taxes under the Plan pays each monthly installment and makes each adjustment payment as provided for in Section 5, penalties shall not be applied to the taxes or any portion thereof nor shall any discount offered for the early payment of taxes be allowed.

7. **WITHDRAWAL FROM PLAN**

- a. A Taxpayer paying taxes pursuant to the Plan may withdraw from the Plan at any time upon at least fourteen (14) days written notice to the CAO.
- b. In the event that a Taxpayer withdraws from the Plan by no later than June 30:
 - (1) the taxes for the current year paid to the date of the withdrawal shall be retained by the municipality and credited towards the balance of the taxes payable for the current year;
 - (2) the Taxpayer shall be liable to penalties on all amounts of the taxes remaining unpaid after June 30 of the current year.
- c. In the event that a Taxpayer withdraws from the Plan after June 30:
 - (1) the taxes for the current year paid to the date of withdrawal shall be retained by the municipality and credited towards the balance of taxes payable for the current year;
 - (2) the balance of the taxes payable by the Taxpayer for the current year shall immediately become due and payable;
 - (3) the Taxpayer shall be liable to pay penalties on unpaid taxes accruing following withdrawal from the Plan.

8. **DEFAULT**

- a. If a monthly installment of taxes remains unpaid by the twentieth (20th) day of the month for which it is payable pursuant to this bylaw, a penalty equal to 1.5 percent of the monthly installment shall be imposed on the amount of the monthly installment payable to the Taxpayer.
- b. If a monthly installment remains unpaid on the first day of the following month a further penalty of 1.5 percent of the monthly installment shall be imposed on the amount of the monthly installment.
- c. In the event that a monthly installment remains unpaid as provided for in Subsection 8.a. the Taxpayer responsible for payment of the monthly installment shall have the option to either:
 - (1) pay the monthly installment together with all penalties imposed thereon by no later than the end of the month following the month for which the monthly installment is payable; or
 - (2) make a written request to the CAO by no later than the end of the month following the month for which the monthly installment is payable for revision of the amounts of future monthly installments.
- d. Upon written request for revision of future monthly installments pursuant to Subsection 8.c.(2), the CAO shall revise the amounts of future monthly installments to provide for payment of the outstanding monthly installment together with all penalties imposed thereon in addition to the original monthly installments by the end of the year during which the outstanding monthly installment is payable.

e. In the event that:

- (1) a monthly installment remains unpaid as provided for in Subsection 8.a. and the Taxpayer responsible for payment of the monthly installment fails to either pay the monthly installment and penalties, or make written request for revision of future monthly installments as provided for in Subsection 8.c., or
- (2) payment of any two monthly installments payable by a Taxpayer during a year are not paid by the dates provided for in Subsection 8.a.:
The participation of the taxpayer in the Plan shall be automatically cancelled.

f. In the event that the participation of a Taxpayer in the Plan is cancelled:

- (1) all taxes paid for the current year pursuant to the Plan shall be retained and credited towards the balance of the taxes payable by the Taxpayer for the current year.
- (2) subject to Subsection 331 (1) of the *Municipal Government Act*, the Taxpayer shall be liable to pay all penalties:
 - (a) imposed on outstanding monthly installments pursuant to Subsection 8.a. and 8.b. prior to cancellation: and
 - (b) accruing following cancellation on the amount of taxes remaining unpaid.

9. **SALE OF LAND**

- a. A purchaser of property with respect to which payment of taxes is made pursuant to the Plan may apply to the CAO to continue payment of taxes pursuant to the Plan.
- b. An applicant pursuant to Subsection 9.a. shall be approved by the CAO provided the following conditions have been satisfied:
 - (1) the monthly tax payment will be calculated on the outstanding balance at the time of application;
 - (2) the purchaser shall have completed an application form in a form prescribed by the CAO: and
 - (3) the purchaser shall have completed such form or forms provided by the CAO as may be required to enable the municipality to collect installment payments pursuant to the Plan by way of pre-authorized transfer of funds from an account of the purchaser at a Bank, Treasury Branch, Trust Company, or Credit Union.

10. **ADJUSTMENT OF MONTHLY PAYMENTS**

The CAO may revise the amounts of monthly installments payable under the Plan:

- a. to reflect changes to the assessed value of property or businesses;
- b. to reflect the imposition or termination of local improvement charges;
- c. to provide for payment pursuant to the Plan of amounts which in the event of non-payment are deemed at law to be taxes, or to be recoverable as or in the same manner as taxes.

11. **EFFECTIVE DATE**

This bylaw shall come into force upon third reading and final adoption.

READ A FIRST TIME THIS 4th day of November, 2014.

READ A SECOND TIME THIS 4th day of November, 2014.

READ A THIRD TIME AND FINALLY PASSED THIS 4th day of November, 2014.



Reeve



Chief Administrative Officer