

**“Tax Arrears Instalment Payment Plan Bylaw”**

---

**A BYLAW OF THE MUNICIPALITY OF THE TOWN OF HIGH PRAIRIE to provide for the payment of taxes in arrears by instalment.**

**WHEREAS:** Council considers it to be advisable to establish a tax arrears instalment payment plan;

**NOW THEREFORE:** Council of the Town of High Prairie, in the Province of Alberta, Duly Assembled, Enacts as Follows:

**1. TITLE**

This Bylaw may be referred to as the “Tax Arrears Instalment Payment Plan Bylaw”.

**2. TAX ARREARS INSTALMENT PAYMENT PLAN**

There is hereby established a plan for payment of current taxes and taxes in arrears by instalments to be known as the “Tax Arrears Instalment Payment Plan”.

**3. DEFINITIONS**

In this Bylaw

- (1) “Collections Coordinator” means the person or persons in the Town’s Finance Department assigned the responsibility of administering this Bylaw;
- (2) “Plan” means the Tax Arrears Instalment Payment Plan established pursuant to Section 2;
- (3) “taxes” includes all property taxes, business taxes, local improvement taxes and business revitalization zone taxes and all other taxes, charges, fees or amounts lawfully imposed against a property by the Town of High Prairie pursuant to the Municipal Government Act or any other statute of the Province of Alberta;
- (4) “taxes in arrears” means taxes, which remain unpaid after December 31 of the year in which they were imposed, including penalties on such taxes;
- (5) “taxpayer” means a person liable to pay taxes;
- (5) “Town” means the Town of High Prairie; and
- (6) “year” means calendar year.

**BYLAW 15-2008**

**“Tax Arrears Instalment Payment Plan Bylaw”**

---

**4. APPLICATION**

- (1) A taxpayer with taxes in arrears due and owing to the Town may, at any time, apply to the Collections Coordinator to pay current taxes and taxes in arrears pursuant to the Plan and shall not be included in the Plan until approved by the Collections Coordinator.
- (2) An application pursuant to subsection (1) shall be approved by the Collections Coordinator provided the following conditions have been satisfied:
  - (a) the taxpayer shall have completed all agreements and forms prescribed by the Collections Coordinator;
  - (b) the taxpayer shall undertake to pay all taxes and taxes in arrears pursuant to the Tax Arrears Plan on a monthly installment basis over a term not exceeding twenty-four (24) months; and;
  - (c) the participation of the applicant in the Plan has not been previously cancelled by the Collections Coordinator.
- (3) The effective date of the Plan shall be the date the Taxpayer's application is approved by the Collections Coordinator.
- (4) Subject to sections 7, 8, and 9, upon approval of an application by a taxpayer pursuant to this section the taxpayer shall pay all taxes pursuant to the Plan without further application under this Bylaw.
- (5) The Collections Coordinator may refuse a taxpayers application to be included in the Plan for reasons as set out in this Bylaw.

**5. MONTHLY INSTALMENTS**

- (1) Taxes paid in accordance with the Plan shall be paid in monthly instalments by pre-authorized transfer of funds from an account of the taxpayer at a Bank, Treasury Branch, Trust Company, or Credit Union on the first day of each and every calendar month during the term of the Plan.
- (2) The term of a plan shall be determined by the Collections Coordinator having regard:
  - (a) the Taxpayer's ability to pay;
  - (b) the amount of taxes in arrears
  - (c) the requirements of the Municipal Government Act, R.S.A. 2000cM-

**“Tax Arrears Instalment Payment Plan Bylaw”**

---

26.1 regarding the recovery of tax arrears; and

(d) such other matters as the Collections Coordinator considers relevant;

and shall not exceed a maximum of twenty-four (24) months from the effective date of the Plan.

(3) The amount of monthly instalments to be paid pursuant to subsection 5.(1) shall be calculated by determining the sum total of:

(a) the estimated current taxes payable during the term of the Plan;

(b) all taxes in arrears up to the effective date of the Plan; and

(c) the estimated penalties pursuant to section 6 based upon the term of the Plan;

divided by the number of months of the Plan. All monthly instalments shall be applied first in payment of taxes in arrears.

(4) After the commencement of the Plan the Taxpayer may apply to:

(a) have the term of the Plan reduced; or

(b) if the term of the Plan is less than twenty-four (24) months, have the term of the Plan extended, subject to the discretion of the Collections Coordinator having regard to subsection 5.(2), to the maximum of twenty-four (24) months.

(5) Upon the term being reduced or extended, the monthly instalments shall be adjusted by the Collections Coordinator accordingly.

**6. PENALTIES**

Penalties pursuant to the Annual Rates of Taxation Bylaw shall be applied to current taxes and taxes in arrears during the term of the Plan.

**7. WITHDRAWAL FROM PLAN**

(1) A taxpayer paying taxes pursuant to the Plan may withdraw from the Plan at any time upon at least two (2) weeks written notice prior to the due date for the next instalment to the Collections Coordinator.

(2) In the event that a taxpayer withdraws from the Plan:



**BYLAW 15-2008**

**“Tax Arrears Instalment Payment Plan Bylaw”**

---

- (a) all taxes in arrears, current taxes, and penalties pursuant to the Annual Rates of Taxation Bylaw, shall immediately become due and payable on the effective date of the withdrawal; and
- (b) the taxpayer shall be liable to pay penalties on unpaid taxes accruing following withdrawal from the Plan.

**8. DEFAULT**

- (1) If a monthly instalment required to be paid to a Plan remains unpaid by the 4<sup>th</sup> day of the month for which it is payable pursuant to this Bylaw, the Taxpayer shall be deemed to be in default of the Plan.
- (2) In the event of default, the participation of the Taxpayer in the Plan may be cancelled at the discretion of the Collections Coordinator, however should the Taxpayer default more than twice during the term of the Plan; the Plan shall be automatically cancelled.
- (3) Notice of cancellation pursuant to subsection 8 (2) will be sent to the taxpayer by ordinary mail to the taxpayers last known address as listed on the tax roll.
- (4) In the event that the participation of a taxpayer in the Plan is cancelled all taxes in arrears, current taxes, and penalties pursuant to the Annual Rates of Taxation Bylaw, shall become due and payable on the effective date of cancellation.
- (5) The taxpayer shall be liable to pay all charges and penalties accruing following cancellation on the amounts remaining unpaid.

**9. SALE OF LAND**

In the event that a Taxpayer sells property to which a Plan applies, the Plan shall be deemed to be cancelled and all taxes in arrears, current taxes, and penalties pursuant to the Annual Rates of Taxation Bylaw, shall become due and payable effective on the date of closing.

**10. ADJUSTMENT OF MONTHLY INSTALMENTS**

- (1) In addition to any other revisions or adjustments described in this Bylaw, the Collections Coordinator may revise or adjust the amounts of monthly instalments payable under the Plan:
  - (a) to reflect changes to the assessed value of the property or business, or tax rate as may be required;



**BYLAW 15-2008**

**“Tax Arrears Instalment Payment Plan Bylaw”**

---

- (b) to reflect changes in the tax penalty rate pursuant to the Annual Rates of Taxation Bylaw;
- (c) to account for a lump sum payment of taxes made by the Taxpayer;
- (d) to reflect the imposition, termination or lump sum payment of local improvement charges;
- (e) to reflect the increase in payments and penalties required as a result of a failure to pay a monthly instalment;
- (f) 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; or
- (g) to provide for or reflect such other matters as the Collections Coordinator reasonably considers relevant.

**11 APPEAL**

- (1) A taxpayer with taxes in arrears due and owing to the Town who believes that a decision of the Collections Coordinator unfairly affects them may appeal to Town Council by delivering an Appeal Notice in person or sending it by mail to:

Administration Office  
4806 – 53 Avenue  
PO Box 179  
High Prairie, Alberta  
T0G 1E0

within 14 days after notification of the decision..

- (2) If the Town Manager receives an Appeal Notice within 14 days after notification of a decision, the Town Manager must advise Town Council.
- (3) Town Council will set a date for an appeal hearing, and when Town Council has set a date for the hearing, the Town Manager must send written notice of the date of the hearing to the Appellant at the address given in the Appeal Notice



**BYLAW 15-2008**

**“Tax Arrears Instalment Payment Plan Bylaw”**

---

- (4) If the Town Manager receives the Appeal Notice after the 14 day period referred to in Section 11.(2) above, the Town Manager will not advise Town Council nor will Town Council set a hearing date, but the Town Manager will notify the Appellant at the address given in the Appeal Notice that the appeal will not be heard.
- (5) After hearing the appeal, Town Council may confirm, vary, substitute or cancel the decision of the Collections Coordinator.
- (6) The Town must serve written notice of Town Council’s decision by delivering it or sending it by mail to the Appellant at the address given in the Appeal Notice.

**12.** This bylaw shall come into effect upon Third and Final Reading, and shall continue from year to year until the Repeal of this Bylaw.

READ a first time this 8<sup>th</sup> day of October, 2008 by Councillor Willier.

READ a second time this 8<sup>th</sup> day of October, 2008 by Mayor Dumont.

READ a third time and finally passed this 8<sup>th</sup> day of October, 2008 by Mayor Dumont.



Mayor Rick Dumont



Acting Town Manager Hermann Minderlein