

BYLAW 14-2008

"Tax Instalment Payment Plan Bylaw"

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

WHEREAS: Section 340 of the Municipal Government Act, R.S.A. 2000 cM-26.1, as amended, allows a council by bylaw to permit taxes to be paid by instalments, at the option of the taxpayer.

AND WHEREAS: Council considers it to be advisable to establish a tax 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 Instalment Payment Plan Bylaw".

2. TAX INSTALMENT PAYMENT PLAN

There is hereby established a plan for payment of taxes by instalments to be known as the "Tax 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 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) "taxpayer" means a person liable to pay taxes;
- (5) "Town" means the Town of High Prairie; and
- (6) "year" means calendar year.



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4. APPLICATION

- (1) A taxpayer may apply to the Collections Coordinator to pay taxes pursuant to the Plan and shall not be included in the Plan until approved by the Collections Coordinator.
- (2) Applications must be made in writing to the Collections Coordinator on or before June 30th of the year in which the taxpayer intends to commence paying taxes pursuant to the Plan.
- (3) Applications received from January 1st to June 30th of the year in which the taxpayer intends to commence paying taxes pursuant to the Plan will require an initial payment equal to the total of all past due instalments, as calculated under subsection 5(2).
- (4) Applications received after June 30th and on or before December 31st of any year will be considered as applications to commence payments under the Plan as of January 1st in the following year.
- (5) An application pursuant to subsection (1) shall be approved by the Collections Coordinator provided the following conditions have been satisfied:
 - (a) all outstanding taxes, tax arrears and penalties owed to the Town by the taxpayer have been paid;
 - (b) the taxpayer shall have completed all agreements and forms prescribed by the Collections Coordinator; and
 - (c) the participation of the applicant in the Plan has not been previously cancelled by the Collections Coordinator.
- (6) Subject to sections 7 and 8, upon approval of an application by a taxpayer pursuant to this section the taxpayer shall pay taxes from year to year pursuant to the Plan without further application under this Bylaw.
- (7) 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 last day of each calendar month.
- (2) For each year during which taxes are paid pursuant to the Plan, taxes shall be paid by twelve (12) monthly instalments calculated pursuant to this



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section and payable on the last day of each month of the year.

- (3) Subject to section 11, the amount of the monthly instalments to be paid pursuant to subsection (1) shall be calculated as follows:
 - (a) for the months of January to June the monthly instalments shall be equal to one-twelfth ($1/12$) of the taxes payable by the taxpayer for the immediately preceding year; and
 - (b) for the months July to December the monthly instalments shall be equal to one-sixth ($1/6$) of the balance remaining on the current year's tax account.

6. PENALTIES

Provided that a taxpayer paying taxes under the Plan pays each monthly instalment, penalties shall not be applied to the taxes or any portion thereof.

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 on or before June 30,
 - (a) the taxes for the current year paid to the date of withdrawal shall be retained by the Town and credited towards the balance of the taxes payable for the current year;
 - (b) the taxpayer shall be liable to penalties on all amounts of taxes remaining unpaid as of June 30 of the current year.
- (3) In the event that a taxpayer withdraws from the Plan after June 30,
 - (a) the taxes for the current year paid to the date of withdrawal shall be retained by the Town and credited towards the balance of taxes payable for the current year;
 - (b) the balance of the taxes payable by the taxpayer for the current year shall immediately become due and payable ; and
 - (c) the taxpayer shall be liable to pay penalties on unpaid taxes accruing following withdrawal from the Plan.



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8. DEFAULT

- (1) If a monthly instalment of taxes is not paid on the last day of the month a charge shall be imposed on the taxpayer.
- (2) In the event that a monthly instalment is not paid as provided for in subsection (1) within two (2) weeks of the Collections Coordinator notifying the taxpayer of the default and the required payment plus additional charge, the Collections Coordinator may increase the amounts of future monthly instalments to account for the missed payment and the charge.
- (3) In the event that a taxpayer fails to pay two monthly instalments over the course of the calendar year, the participation of the taxpayer in the Plan may be cancelled by the Collections Coordinator.
- (4) Notice of cancellation pursuant to subsection 8 (3) will be sent to the taxpayer by ordinary mail to the taxpayers last known address as listed on the tax roll.
- (5) In the event that the participation of a taxpayer in the Plan is cancelled:
 - (a) 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;
 - (b) the taxpayer shall be liable to pay all charges and penalties
 - (i) levied on outstanding monthly instalments; and
 - (ii) accruing following cancellation on the amount of taxes remaining unpaid.

9. SALE OF LAND

- (1) A purchaser of property with respect to which payment of taxes is made pursuant to the Plan may apply to the Collections Coordinator to continue payment of taxes pursuant to the Plan.
- (2) If the purchaser does not make an application pursuant to subsection (1), the purchaser must pay the remaining unpaid taxes in full on or before the date of purchase.
- (3) An application pursuant to subsection 9 (1) shall be approved by the Collections Coordinator provided the following conditions have been satisfied:
 - (a) all outstanding taxes, tax arrears, charges, and penalties owed to the Town with respect to the property have been paid; and



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- (b) the purchaser shall have completed all agreements and forms prescribed by the Collections Coordinator.

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;
 - (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; and
 - (d) upon written request of a taxpayer to increase the monthly instalments payable by the taxpayer.

11. TRANSITION

A taxpayer paying taxes pursuant to Bylaw No. 3/88 on the date that this Bylaw comes into force shall continue to make payments under the Plan in accordance with the provisions of this Bylaw.

12. Bylaw No. 3/88, the Instalment Tax Payment Plan Bylaw, is repealed.

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

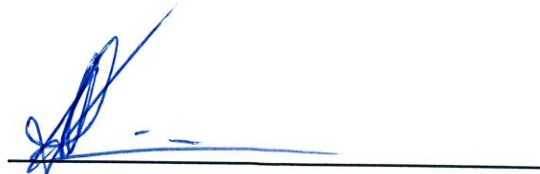
READ a first time this 8th day of October, 2008 by Mayor Dumont

READ a second time this 8th day of October, 2008 Mayor Dumont

READ a third time and finally passed this 8th day of October, 2008 by Mayor Dumont



Mayor Rick Dumont



Acting Town Manager Hermann Minderlein