

MUNICIPALITY OF CROWSNEST PASS

BYLAW NO. 827, 2011

A BYLAW OF THE MUNICIPALITY OF CROWSNEST PASS, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF ALLOWING FOR PAYMENT OF TAXES BY INSTALMENTS.

WHEREAS Pursuant to Section 340 the Municipal Government Act , R.S.A. 1994 Chapter M-26.1 being Chapter M-31 of the Revised Statutes of Alberta, 2000 and amendments thereto , authorizes a Council by Bylaw to provide for payment of taxes by installments;

AND WHEREAS Council desires to establish a pre-authorized tax installment plan;

NOWTHEREFORE The Council of the Municipality of Crowsnest Pass, in the Province of Alberta, duly assembled enacts as follows:

1) NAME

- a) This Bylaw shall be referred to as the “Tax Installment Payment Plan Bylaw”.

2) DEFINITIONS

- a) Council – means the Council of the Municipality of Crowsnest Pass.
- b) Municipality – means the Municipality of Crowsnest Pass.
- c) Plan – means the Tax Installment Payment Plan.
- d) Taxes – shall mean and include all taxes which are levied by Council on all assessed land and improvements situated thereon shown on the assessment roll of the Municipality of Crowsnest Pass including street maintenance and local improvement taxes.
- e) Taxpayer – means a person required to pay taxes.
- f) Year – means calendar year.

3) APPLICATION

- a) A taxpayer may apply to the Director of Finance and Systems 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(i) (1) and (2) shall be approved by the Director of Finance and Systems provided the following conditions have been satisfied:
 - i) all outstanding taxes, tax arrears and penalties owed to the Municipality by the taxpayer have been paid;
 - ii) the taxpayer shall have completed an application form in form prescribed by the Director of Finance and Systems;
 - iii) the taxpayer shall have completed such form or forms provided by the Director of Finance and Systems 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.

4) MONTHLY INSTALMENTS

- i) 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 first day of each month of the year; or
 - (2) by twenty-four (24) semi-monthly installments calculated pursuant to this section and payable on the 15th and 30th day of each month of the year.
- ii) The amount of monthly installments to be paid pursuant to subsection 4(1) 4(i) (1) and (2) shall be calculated as follows:
 - (1) subject to subsection 4(3) 4(iii), for the months of January to June the monthly balance shall be equal to one-twelfth (1/12) of the taxes payable by the taxpayer for the immediately preceding year; and
 - (2) for the months July to December the monthly balance shall be equal to one-twelfth (1/12) of the taxes payable by the taxpayer for the preceding year plus one-sixth (1/6) of the difference between the preceding and current years taxes.
- iii) In the event that the total amount of the monthly installments payable for the months of January to June exceed one-half (1/2) of the taxes payable for the current year, the Municipality shall prior to June 30 of the current year make a credit payment to the taxpayer equal to the difference between a total amount of the monthly installments paid for the months of January to June of the current year and one-half (1/2) of the taxes payable for the current year.

5) PENALTIES

- a) Provided that a taxpayer paying taxes under the Plan pays each monthly installment and makes each adjustment payment as provided for in Section 4, penalties shall not be applied to the taxes or any portion thereof.

6) WITHDRAWAL FROM PLAN

- a) A taxpayer paying taxes pursuant to the Plan may withdraw from the Plan at any time upon at least two (2) weeks written notice to the Director of Finance and Systems.
- b) In the event that a taxpayer withdraws from the Plan prior to the current year's due date:
 - i) the taxes for the current year paid to the date of withdrawal shall be retained by the Municipality and credited towards the balance of the taxes payable for the current year;
 - ii) The taxpayer shall be liable to pay penalties on all amounts of taxes remaining unpaid after the current year's due date;
- c) In the event that a taxpayer withdraws from the Plan after the current year's due date:
 - i) 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;

ii) the balance of the taxes payable by the taxpayer for the current year shall immediately become due and payable;

iii) and the taxpayer shall be liable to pay penalties on unpaid taxes accruing following withdrawal from the Plan.

7) **DEFAULT**

a) If a monthly installment of taxes remains unpaid by the fourth day of the month for which it is payable pursuant to this By law, a penalty equal to 1.5% of the monthly installment shall be imposed on the amount of the monthly installment payable by the taxpayer.

b) If an monthly installment remains unpaid on the first day of the following month participation in the Plan may be cancelled at the discretion of the Director of Finance & and Systems.

c) Upon written request for revision of future monthly installments pursuant to clause 7(1) section 7 the Director of Finance and Systems 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.

d) The participation of the taxpayer in the Plan shall be automatically cancelled in the event that:

i) an monthly installment remains unpaid as provided for in subsection 7(1) section 7 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 7(3) 7 (c); or

ii) payment of any two monthly installments payable by a taxpayer during a year are not paid by the dates provided for in subsection 7(1) section 7.

e) In the event that the participation of a taxpayer in the Plan is cancelled:

i) 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;

ii) subject to subsection 344 of the Municipal Government Act, the taxpayer shall be liable to pay all penalties;

(1) imposed on outstanding monthly installments pursuant to subsection 7(1) section 7 and By law 821, 2011-Property Tax Penalties By law; and

(2) accruing following from cancellation on the amount of taxes remaining unpaid.

8) **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 Director of Finance and Systems to continue payment of taxes pursuant to the Plan.

b) An application pursuant to subsection 8(1) 8(a) shall be approved by the Director of Finance and Systems provided the following conditions have been satisfied:

- i) all outstanding taxes, tax arrears, and penalties owed to the Municipality with respect to the property have been paid;
- ii) the purchaser shall have completed an application form in a form prescribed by the Director of Finance and Systems; and
- iii) the purchaser shall have completed such form or forms provided by the Director of Finance and Systems 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.

9) ADJUSTMENT OF MONTHLY INSTALMENTS

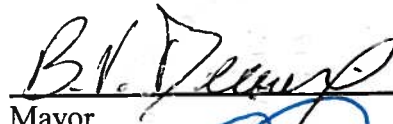
- a) The Director of Finance and Systems may revise the amounts of monthly installments payable under the Plan:
 - i) to reflect changes to the assessed value of property;
 - ii) to reflect the imposition or termination of local improvement charges; and
 - iii) to provide for payment pursuant to the 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.

10) EFFECTIVE DATE

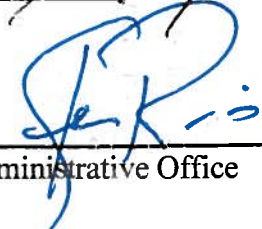
- a) This Bylaw shall come into force upon third reading and final passage.
- b) By Law 557, 2001 is repealed.

Read a First Time this 5th day of June, 2011

CARRIED UNANIMOUSLY



 Mayor




 Chief Administrative Office

Read a Second Time this 19th day of July, 2011

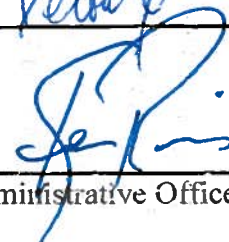
CARRIED UNANIMOUSLY

Read a Third Time and Finally passed this 19th day of July, 2011

CARRIED UNANIMOUSLY



 Mayor



 Chief Administrative Office