BYLAW NO. 01-2020

MUNICIPAL DISTRICT OF SPIRIT RIVER NO. 133
PROVINCE OF ALBERTA

TAX INSTALLMENT PAYMENT PLAN BYLAW

PURPOSE: A Bylaw of the Municipal District of Spirit River No. 133, in the Province of Alberta, to provide for the implementation of a Tax Installment Payment Plan, at the option of the taxpayer.

WHEREAS pursuant to the *Municipal Government Act*, Revised Statutes of Alberta, RSA 2000, Chapter M-26, and amendments thereto, states that a Council may by Bylaw permit taxes to be paid by installments at the option of the taxpayer;

AND WHEREAS Council wishes to establish a pre-authorized Tax Installment Payment Plan in The Municipal District of Spirit River No. 133;

NOW THEREFORE the Council of the Municipal District of Spirit River No. 133 duly assembled enacts as follows:

1. A Taxpayer may apply to enter into a Tax Installment Payment Plan Agreement with the Municipal District of Spirit River No. 133 to provide for the payment of taxes by installments as further described in this bylaw;

2. To qualify for a Tax Installment Payment Plan there must be no outstanding taxes owing from any previous year pertaining to the property which is the subject of the Agreement;

3. Taxpayers who desire to enter into a Tax Installment Payment Plan Agreement with the Municipal District of Spirit River No. 133 to provide for the payment of taxes by installments must have their application approved by the Chief Administrative Officer or Designate;

4. Taxes payable under the Tax Installment Payment Plan Agreement shall be collected from January to December of the current year, with the tax account balance to be paid in full by December 31st of the current tax year;

5. A Tax Installment Payment Plan Agreement shall be deemed null and void if all taxes from the taxpayer with respect to the property are not paid in full up to December 31st of the year preceding the year in which the agreement is to commence;

6. Taxes owing by a ratepayer under the Tax Deferral or Cancellation Program, as approved by Council, shall not disqualify a taxpayer from entering into a Tax Installment Payment Plan Agreement;

7. A taxpayer who is admitted into a Tax Installment Payment Plan Agreement shall not be subject to the provisions of the Tax Payment and Penalties Bylaw in force, as to penalties on Taxes remaining unpaid pertaining to the property which is the subject of the agreement, provided that the taxpayer is not in breach;

8. Upon the occurrence of a breach, all provisions of Tax Payment and Penalties Bylaw in force to apply penalty for non-payment of taxes shall apply on the subject property to the balance outstanding as of the date of the breach;

9. The taxpayer may request cancellation of the Tax Installment Payment Plan Agreement at any time subject to providing written notice to The Municipal District of Spirit River No. 133 no less than ten (10) business days prior to the next instalment due date;

10. Upon termination of the Tax Installment Payment Plan Agreement, either by breach or by request of the taxpayer, all taxes due and owing on the subject property shall become immediately payable under the provisions set forth in the Tax Payment and Penalties Bylaw in force;

11. Upon termination of a Tax Installment Payment Plan Agreement, either by breach or by request of the taxpayer, a notice of removal shall be sent to the taxpayer by ordinary mail at the taxpayers last known address as listed on the tax roll. Should a Tax Installment Payment Plan Agreement be terminated either by breach or by request of the taxpayer, the taxpayer may not be admitted into another Tax Installment Payment Plan Agreement within the current calendar year;

12. When a property, which is subject to a Tax Installment Payment Plan Agreement, is transferred to a new owner, the new owner may:

    i. Apply to enter into a new Tax Installment Payment Plan Agreement with The Municipal District of Spirit River No. 133 and assume the previous taxpayer's payments, or

    ii. Pay the remaining unpaid taxes in full on or before the date of purchase.

13. Payments shall be made monthly, commencing in January, recurring each month to December, subject to a Tax Installment Payment Plan Agreement being preauthorized

prior to January 1st of the current tax year. A taxpayer admitted into a Tax Installment Payment Plan Agreement before January 1st of the current year must pay twelve (12) monthly instalments, the amount of which will be determined as one-twelfth (1/12) of the estimated taxes due for that calendar year;

14. A taxpayer who is admitted into a Tax Installment Payment Plan Agreement after January 1st of the current tax year will be required to pay the total of any previous installment payments beginning in January of the current year;

15. All monthly installments are due on the first (1st) day of each month and are to be paid in person, by mail, Online Banking, post dated cheques, or by direct deposit from a chequing account designated by the ratepayer;

16. It is the responsibility of the taxpayer to inform the Municipal District of Spirit River No. 133 of any banking changes that may affect the honoring of the preauthorized payment, and to supply accurate information to the Municipal District of Spirit River No. 133 a minimum of ten (10) business days prior to the next payment date;

17. In the event that a taxpayer's financial institution fails to honor any preauthorized payment it shall be deemed to be a breach of the Agreement by the taxpayer and a non-sufficient funds fee shall be charged at the standard rate as set out in the current schedule of fees;

18. In the event that a taxpayer's financial institution fails to honor a second preauthorized payment within the same calendar year it shall be deemed to be a breach of the Agreement by the taxpayer, a non-sufficient funds fee shall be charged, and the Agreement terminated;

19. At the sole discretion of the Chief Administrator Officer or Designate, monthly installments may be adjusted at any time in order to account for:

    i. changes to the total amount of taxes payable in respect of the current year.
    ii. any forecasted increase or decrease in municipal portion of the property tax amount as deemed appropriate, or
    iii. any other factor which may lead to an overpayment or underpayment of the total amount of taxes payable in respect of a property at the end of a current year.

20. Should any adjustment to a Tax Installment Payment Plan Agreement installment payment be required, the taxpayer will be notified no less than 30 days prior to any change to the installment amount by ordinary mail, to the last known address as listed on the tax roll. Date of notification to be determined by the Canada Post marked mailing date;

21. If any portion of this bylaw is declared invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of the Bylaw is deemed valid;

22. This Bylaw shall take effect upon the date it is passed by third reading.

First Reading 5th Day of February, 2020

Second Reading 5th Day of February, 2020

Unanimous Consent for third reading, 5th Day of February, 2020

Third Reading 5th Day of February, 2020

Tony Van Rootselaar
Reeve

Dan Dibbelt
Chief Administrative Officer