



## BIG LAKES COUNTY BYLAW NO. 08-2020

### Being a bylaw of Big Lakes County, in the Province of Alberta, for the purpose of establishing a tax instalment payment plan

**WHEREAS:** The Municipal Government Act, being Chapter M-26.1 of the Revised Statutes of Alberta 2000, M-26 pursuant to Section 340, a Council may by bylaw permit taxes to be paid by instalments, at the option of the taxpayer;

**AND WHEREAS** the Municipal Government Act, RSA 2000, c. M-26, as amended, pursuant to Section 418(4), that the Municipality may enter into an agreement with the owner of a parcel of land shown on its tax arrears list providing for the payments of the tax arrears over a period not exceeding 3 years;

**NOW THEREFORE**, the Council of Big Lakes County, in the Province of Alberta, duly assembled, hereby enacts as follows:

#### 1. TITLE

1.1 This Bylaw may be cited as the Tax Instalment Payment Plan (TIPP) Bylaw.

#### 2. PURPOSE

2.1 The purpose of this Bylaw is to establish a tax instalment payment plan to enable taxpayers to pay property taxes by monthly payments.

#### 3. DEFINITIONS

In this Bylaw:

3.1 "CAO" means Chief Administrative Officer as appointed by Council of Big Lakes County;

3.2 "County" means the municipality of Big Lakes County;

3.3 "Current Taxes" means taxes imposed in the current year;

3.4 "NSF Fee" means the fee charged for dishonored payment, as set out in Big Lakes County's Schedule of Fees Bylaw.

3.5 "Penalties" means penalties on unpaid taxes;

3.6 "Tax Arrears" means taxes that remain unpaid after December 31 of the year in which they are imposed.

3.7 "Taxes" includes all property taxes, local improvement taxes or charges lawfully imposed pursuant to the MGA or any other statute of the Province of Alberta;

3.8 "Taxpayer" means a person who pays property taxes to Big Lakes County.



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### **4. PAYMENT OF CURRENT YEARS TAXES**

- 4.1 Taxpayers of Big Lakes County shall have the right to enter a pre-authorized Tax Instalment Payment Plan to provide for the payment of current property taxes in equal monthly instalments from January to December in any year.
- 4.2 Monthly instalments shall be directly debited from the taxpayer's bank account on the last business day of each month.
- 4.3 Taxpayers already enrolled shall commence payment for the current year on the last business day of January.
- 4.4 Taxpayers enrolling in the TIPP after January 15 shall have the estimated taxes owing for the year equally distributed over the months remaining in that calendar year.
- 4.5 The monthly payment will be adjusted when taxes are levied so that the total payments made by the end of the calendar year will equal the current taxes levied, leaving a balance owing of zero.
- 4.6 Taxpayers will remain on the TIPP from year to year until such time as the agreement is terminated by either the taxpayer or the County.
- 4.7 No penalties shall be imposed with respect to the outstanding balance of the taxes for the current year as long as the Tax Instalment Plan remains in good standing.

### **5. PAYMENT OF TAX ARREARS**

- 5.1 The CAO, or their designate is authorized to enter into a TIPP agreement at their discretion to provide for the payment of property tax arrears in monthly instalments as negotiated with the taxpayer.
- 5.2 The agreement may be for a period not to exceed three (3) years.
- 5.3 The taxpayer must pay the current taxes by instalment along with the monthly instalment for tax arrears.
- 5.4 No penalties shall be imposed with respect to the outstanding balance of tax arrears so long as the Tax Instalment Plan remains in good standing.

### **6. CANCELLATION**

- 6.1 The CAO, or their designate, may cancel the privilege of continuing the TIPP if any two (2) payments withdrawn from the account are dishonored by the applicant's financial institution by any reason of non-sufficient funds, stop payment, or account closure. Any returned payments will be subject to the County NSF fee. All outstanding amounts become due and payable immediately and subject to the



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- penalty provisions under the current tax penalty bylaw.
- 6.2 The applicant is responsible to advise the County, in writing, by the 15<sup>th</sup> of the month, of any changes required that month (i.e. applicant information, account information, sale of property, cancellation of plan). In the event that the plan is cancelled, all outstanding amounts become immediately due and payable and subject to the penalty provisions under the current tax penalty bylaw.
- 6.3 Once a property owner has been removed from the TIPP for any reason the County will not reinstate the same property owner on the TIPP until the following year pending application and approval by the County.

### 7. FORCE & EFFECT

- 7.1 The invalidity of any section, clause, sentence, or provision of this bylaw shall not affect the validity of any other part of this bylaw, which can be given effect with such invalid part or parts.
- 7.2 This Bylaw 08-2020 shall come into full force and take effect upon third and final reading.

This by-law comes into force and effect upon final passing.

Read a first time this 29th day of April, 2020

And a second time this 29th day of April, 2020

Approved unanimously this 29th day of April, 2020 to be presented for third reading at this meeting

Read a third time and finally passed this 29th day of April, 2020

Reeve

Chief Administrative Officer

May 1, 2020

Date of Final Signature

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.