



Bylaw No. 1462-17

## BYLAW NO. 1462-17

### OF THE TOWN OF PINCHER CREEK

#### A BYLAW OF THE TOWN OF PINCHER CREEK, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF ALLOWING FOR PAYMENT OF TAXES BY INSTALMENTS

WHEREAS pursuant to Section 340 of the *Municipal Government Act* R.S.A. 2000 Chapter M-26 allows a Council by bylaw to provide for the payment of taxes by instalments;

AND WHEREAS pursuant to Section 346 of the *Municipal Government Act* R.S.A. 2000 Chapter M-26 specifies penalties applied to outstanding taxes become part of the tax imposed on a property;

AND WHEREAS Council considers it to be advisable to establish a tax instalment plan;

NOW THEREFORE, the Municipal Council of the Town of Pincher Creek 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 instalment to be known as the "Tax Instalment Payment Plan"

#### 3. DEFINITIONS

In this Bylaw

- a) "Town" means the Town of Pincher Creek;
- b) "CAO or Delegate" means the person appointed pursuant to section 207 of the *Municipal Government Act*;
- c) "Plan" means the Tax Instalment Payment Plan established pursuant to Section 2;
- d) "Taxes" means all taxes imposed by the Town pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta, including property taxes and local improvement taxes
- e) "Taxpayer" means a person required to pay taxes; and
- f) "Year" means calendar year.



Bylaw No. 1462-17

#### 4. APPLICATION

- 1) A taxpayer may apply to the Town to pay their property taxes in monthly instalments pursuant to the Plan.
- 2) An application pursuant to subsection 4(1) shall be approved by the Town provided the following conditions have been satisfied:
  - a) if the taxpayer applies in December for the following year, all outstanding taxes, tax arrears and penalties owed to the Town by the taxpayer must be paid to initiate the plan;
  - b) if the taxpayer applies during the year, the taxpayer can decide on the monthly payment amount (for the first year) as long as the account is paid in full by December of that year; in subsequent years the payment amount will be calculated as set forth in section 5
  - c) the taxpayer shall have completed an application form in a form prescribed by the CAO or Delegate; and
  - d) the taxpayer shall have completed such form or forms provided by the CAO or Delegate as may be required to enable the Town to collect instalment payments pursuant to the Plan by way of pre-authorized transfer of funds from an account of the taxpayer at a financial institution.

#### 5. MONTHLY INSTALMENTS

- 1) For each year during which taxes are paid pursuant to the Plan, taxes shall be paid as follows:
  - a) by twelve (12) monthly instalments calculated pursuant to this section and payable on the fifteenth (15) day of each month of the year;
- 2) The amount of the monthly instalments to be paid pursuant to subsection 5 (1) shall be calculated as follows:
  - a) Subject to subsection 5 (3), for the months of January to June the monthly instalments shall be equal to one-twelfth (1/12) of the taxes levied by the Town for the prior year; and
  - b) For the months July to December the monthly instalments shall be equal to one-sixth (1/6) of the balance remaining June 30 each year.
- 3) In the event of a change in the assessed value of land or improvements between the date that taxes are levied for the prior year and the end of the prior year, the CAO or Delegate may calculate the monthly instalments for January to June as one-twelfth (1/12) of the changed assessment multiplied by the applicable mill rate for the prior year plus any applicable local improvement charges or other taxes on the land or improvements.



Bylaw No. 1462-17

## 6. PENALTIES

Provided that a taxpayer paying taxes under the Plan pays each monthly instalment and makes each adjustment payment as provided for in Section 5, penalties shall not be applied to the taxes or any portion thereof except as discussed in Section 8 Default.

## 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 to the CAO or Delegate.
- 2) In the event that a taxpayer withdraws from the Plan by no later than 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 by 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.

## 8. DEFAULT

- 1) If a monthly instalment of taxes remains unpaid by the twentieth (20<sup>th</sup>) day of the month for which it is payable pursuant to this Bylaw, a penalty equal to 1.5% of the monthly instalment shall be imposed on the amount of the monthly instalment payable by the taxpayer.
- 2) If a monthly instalment remains unpaid on the fifteenth (15<sup>th</sup>) day of the following month a further penalty of 1.5% of the monthly instalment shall be imposed on the amount of the monthly instalment.
- 3) In the event that a monthly instalment remains unpaid as provided for in subsection 8 (1) the taxpayer responsible for payment of the monthly instalment shall have the option to either:
  - a) pay the monthly instalment together with all penalties imposed thereon by no later than the end of the month following the month for which the monthly instalment is payable;or

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Bylaw No. 1462-17

- b) make a written request to the CAO or Delegate by no later than the end of the month following the month for which the monthly instalment is payable for revision of the amounts of future monthly instalments.
- 4) Upon written request for revision of future monthly instalments pursuant to clause 8 (3) (b), the CAO or Delegate shall revise the amounts of future monthly instalments to provide for payment of the outstanding monthly instalment together with all penalties imposed thereon in addition to the original monthly instalments by the end of the year during which the outstanding monthly instalment is payable
- 5) In the event that
  - a) A monthly instalment remains unpaid as provided for in subsection 8 (1) and the taxpayer responsible for payment of the monthly instalment fails to either pay the monthly instalment and penalties or make written request for revision of future monthly instalments as provided for in subsection 8 (3), or
  - b) payment of any two monthly instalments payable by a taxpayer during a year are not paid by the dates provided for in subsection 8 (1)

the participation of the taxpayer in the Plan shall be automatically cancelled.

- 6) 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) Subject to subsection 346 of the Municipal Government Act, the taxpayer shall be liable to pay all penalties
    - i. imposed an outstanding monthly instalments pursuant to subsection 8 (1) and 8 (2) prior to cancellation; 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 CAO or Delegate to continue payment of taxes pursuant to the Plan.
- 2) An application pursuant to subsection 9 (1) shall be approved by the CAO or Delegate provided the following conditions have been satisfied:
  - a) All outstanding taxes, tax arrears and penalties owed to the Town with respect to the property have been paid;
  - b) The purchaser shall have completed an application form in a form prescribed by the CAO or Delegate; and

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Bylaw No. 1462-17

- c) The purchaser shall have completed such form or forms provided by the CAO or Delegate as may be required to enable the Town to collect instalment payments pursuant to the Plan by way of pre-authorized transfer of funds from an account of the purchaser at a financial institution.

**10. ADJUSTMENT OF MONTHLY INSTALMENTS**

The CAO or Delegate may revise the amounts of monthly instalments payable under the Plan


- a) To reflect changes to the assessed value of property or businesses
- b) To reflect the imposition or termination of local improvement charges; and
- 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.

**11. EFFECTIVE DATE**

This Bylaw shall come into force October 1, 2017.


That Bylaw #1462 and all amendments thereto are hereby repealed.

READ A FIRST TIME THIS 12 DAY OF June, 2017, A.D.

  
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Mayor - Don Anderberg


  
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Chief Administrative Officer - Laurie Wilgosh

READ A SECOND TIME THIS 12 DAY OF June, 2017, A.D.

  
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Mayor - Don Anderberg

  
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Chief Administrative Officer - Laurie Wilgosh

READ A THIRD TIME THIS 12 DAY OF June, 2017, A.D.

  
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Mayor - Don Anderberg

  
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Chief Administrative Officer - Laurie Wilgosh