

BRAZEAU COUNTY

BYLAW NO. 777-11

BEING A BYLAW OF BRAZEAU COUNTY TO AUTHORIZE A TAX INSTALMENT PAYMENT PLAN.

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

AND WHEREAS pursuant to the *Municipal Government Act*, being Chapter M-26 of the Revised Statutes of Alberta 2000 as amended, pursuant to Section 418 the Municipality may enter into agreement with the owner to permit tax arrears to be paid by instalments.

NOW THEREFORE, the Municipal Council of Brazeau County in the Province of Alberta, duly assembled in Council, enacts as follows:

1. Taxpayers of Brazeau County shall have the right to enter into a Pre-Authorized Tax Payment Plan to provide for the payment of current property taxes in equal monthly instalments from January to December in any year.
 - a. Monthly instalments shall be directly debited from the taxpayer's bank account on the last business day of each month.
 - b. The taxpayer shall commence payment on the plan January 1st or the month following receipt by the Municipality of a completed and endorsed Tax Instalment Payment Plan Authorization Form. If commencing on the Tax Instalment Payment Plan after January 1st, the taxpayer must pay all monthly instalments due up to the date of commencement.
 - c. Taxpayers willing to commence on the Tax Instalment Payment Plan after May 31st will be required to pay all instalments due up to date of commencement including any penalties applied prior to commencement.
 - d. Taxpayers will continue on the Tax Instalment Payment Plan from year to year until such time as the agreement is terminated by either the property owner or the Municipality.
2. The Chief Administrative Officer, or his/her designate, is authorized to enter into a Tax Payment Plan Agreement at his/her discretion, to provide for the payment of property tax arrears in monthly instalments as negotiated with the taxpayer.
 - a. The agreement may be for a period not to exceed three (3) years depending on the amount of arrears.
 - b. The taxpayer must pay the current taxes by monthly instalment along with the monthly instalment for the arrears.
 - c. The Municipality agrees to waive all penalties due on current taxes during the year at the rate set out in the current tax penalty bylaw.
 - d. The Municipality will continue to levy penalties on outstanding arrears as of January 1st of each year as per the current tax penalty bylaw.
3. The Chief Administrative Officer, or his/her designate, may cancel the privilege of continuing in a Tax Payment Plan, if any two (2) payments withdrawn from the account are dishonoured by the Applicant's financial institution by reason of non-sufficient funds, stop payment, account closure, etc. Any returned payments will be subject to the Brazeau County NSF fee. All outstanding amounts become due and payable and subject to the penalty provisions under the current tax penalty bylaw.

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- a. The Applicant is responsible to advise the Municipality, in writing by the 10th of the month, of any changes required in that month (i.e. applicant information, account information, sale of the property, cancellation of plan). In the event that the plan is cancelled, all outstanding amounts become immediately due and payable and subject to penalties as per the current tax penalty bylaw.
- b. Once a property owner has been removed from the Tax Instalment Payment Plan for any reason, the Municipality will not reinstate the same property owner on the Tax Instalment Payment Plan until the following year pending application and conditional to approval by the Municipality.

READ a first time the 6th day of December, 2011

READ a second time the 6th day of December, 2011

READ a third time the 6th day of December, 2011



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Chief Administrative Officer