

BYLAW NO. 1089

BEING A BYLAW OF THE TOWN OF MAYERTHORPE TO ESTABLISH METHOD OF TAX PAYMENTS AND PROVIDE FOR PENALTIES WITH RESPECT TO NON-PAYMENT OR LATE PAYMENT OF TAXES

WHEREAS pursuant to the provisions of the Municipal Government Act, RSA 2000, Chapter M-26, the Council of the Town of Mayerthorpe is empowered to establish methods of tax payment and to impose penalties for the non-payment or late payment of taxes.

NOW THEREFORE, the Council of the Town of Mayerthorpe in the Province of Alberta, duly assembled, hereby enacts as follows:

1) SHORT TITLE

This Bylaw may be cited as the “Tax Instalment and Penalty Bylaw”.

2) DEFINITIONS

- 2.1 “Agreement” shall mean the Tax Instalment Payment Plan Agreement;
- 2.2 “Plan” shall mean the Tax Instalment Payment Plan;
- 2.3 “Monthly Instalments” shall mean Post-Dated cheques or Pre-Authorized Debit;
- 2.3 “Tax” and “Taxes” shall mean all property taxes, and any other taxes lawfully imposed by Council pursuant to the Municipal Government Act or any other statutes of the Province of Alberta;
- 2.4 “Taxpayer” shall mean the owner of the property being taxed, the business being taxed and, where taxes are paid by another on behalf of the owner or the business, the person who pays the taxes;
- 2.5 “Town” shall mean the Town of Mayerthorpe, its designated officers, or its duly authorized representatives.

3) PENALTIES

- 3.1 Any Taxes levied for the current Tax year must be paid within Sixty-Seven (67) days date of mailing of the current year’s Tax Notice. All Taxes levied for the current Tax year that remain unpaid Sixty-Seven (67) days after the date of mailing of the current year’s Tax Notice, are subject to a penalty of twelve (12%) percent levied on the Sixty-Eighth (68th) day after the date of mailing of the current year’s Tax Notice. The penalty amount will be added to and included as unpaid taxes.
- 3.2 All taxes levied for the current Tax year that remain unpaid after December 31 of the current Tax year, are deemed to be in arrears, and are subject to a penalty of twelve (12%) percent levied on the 1st day of January of the following year. The penalty amount will be added to and included as unpaid taxes.
- 3.3 Where the due date for the payment of Taxes falls on a weekend or statutory holiday, the due date is deemed to fall on the next business date and no penalties shall be applied until the day after the deemed due date.

4) PAYMENT OF TAXES ON A MONTHLY BASIS

- 4.1 All Taxpayers may apply to enter into a Plan, by way of an Agreement to provide for the payment of Taxes in equal monthly instalments from January 15th to December 15th in any year.
- 4.2 Taxpayers who enter into a Plan by way of an Agreement shall be permitted to pay their Taxes by twelve (12) equal instalment monthly payments.
- 4.3 The Plan will commence immediately upon the Taxpayer executing an Agreement, provided all Taxes, Tax Arrears, and penalties are paid in full before entering into an Agreement.
- 4.4 Taxpayers entering into an Agreement after a monthly instalment payment due date shall be required to make all necessary payments starting from January 1st to the commencement of the Plan.
- 4.5 No discounts will apply to regular monthly instalments under a Plan.
- 4.6 Under a Plan, a Taxpayer may pay Taxes monthly for the current year subject to the following conditions:
 - A. The monthly instalments shall be equal to 1/12 of the Taxes payable calculated based on:
 - i. For Taxpayers joining the Plan prior to issuance of Tax Notices for the current year, the previous Tax year's Taxes levied; and
 - ii. For Taxpayers joining the Plan after the issuance of the Tax Notices for the current year, the current Taxes levied.
 - B. The monthly instalments shall be recalculated once annually in July of the current year and any required adjustment to the monthly instalments based on the current year Tax levies will be effective for the July 15th instalment payment until the end of the year.
- 4.7 In the event of non-payment of an instalment, the Taxpayer will be advised of the default and given the opportunity to continue the Plan without penalty provided the missed instalment is paid prior to the next instalment coming due. In the event a second default in payment of an instalment occurs, the Agreement will terminate and the Taxpayer will be removed from the Plan. When a Taxpayer is removed from a Plan after June 30, all unpaid Taxes become immediately due and payable and the penalty provision set out in Section 3 apply to all unpaid Taxes.-
- 4.8 Upon the sale of the Taxpayer's property, the Agreement will terminate and the Taxpayer will be removed from the Plan.
- 4.9 The penalty provisions set out in Section 3 do not apply to Taxpayers who have entered into an Agreement with the Town and are not in default under the Plan.
- 4.10 A Taxpayer paying Taxes pursuant to the Plan may withdraw from the Plan at any time upon at least ten (10) business day's written notice to the Town.
 - A. In the event that a Taxpayer withdraws from the Plan on or before June 30,
 - i. the Taxes for the current Tax 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 Tax year; and
 - ii. the penalty provisions set out in Section 3 shall apply to all unpaid Taxes as of June 30 of the current Tax year.
 - B. In the event that a Taxpayer withdraws from the Plan after June 30,

- i. the Taxes for the current Tax year paid to the date of withdrawal shall be retained by the Town and credit towards the balance of the taxes payable for the current Tax year;
- ii. the balance of the Taxes payable by the Taxpayer shall become immediately due and payable; and
- iii. the penalty provisions set out in Section 3 shall apply to all unpaid Taxes as of June 30 of the current Tax year.

4.11 In addition to any other revisions or adjustments, the tax instalment payment amount may be revised or adjusted to reflect:

- A. changes to the assessed value of the property, or Tax rate, as may be required;
- B. the imposition or termination of local improvement charges;
- C. written request by the Taxpayer to increase the monthly installments payable by the Taxpayer.
- D. a written request by the Taxpayer to increase the monthly instalments payable by the Taxpayer.

- 5) Should any provision of this bylaw be found to be invalid, then such invalid provision shall be severed and the remaining bylaw shall be maintained.
- 6) This Bylaw becomes effective upon its final reading.

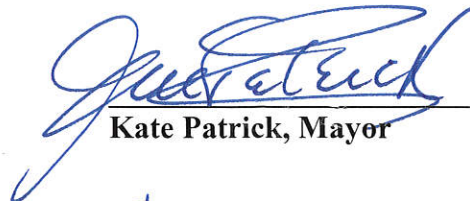
Bylaw No. 1045 is hereby repealed.

That this Bylaw shall come into full force and effect on the date of the third reading.

Read a first time this 28th day of May, A.D. 2018.

Read a second time this 11th day of June, A.D. 2018.

Read a third time and duly passed this 11th day of June, A.D. 2018.



Kate Patrick, Mayor



Karen St. Martin, CAO