

BYLAW NO. 1182-20

**A BYLAW OF
MACKENZIE COUNTY,
IN THE PROVINCE OF ALBERTA,
TO PROVIDE FOR PAYMENT OF TAXES BY INSTALLMENTS
FOR NON-RESIDENTIAL PROPERTIES FOR THE 2020 TAX YEAR**

WHEREAS, pursuant to the provisions of the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26* and amendments thereto, the Council may pass a bylaw to permit taxes to be paid by installments, at the option of the ratepayer.

WHEREAS, Mackenzie County has adopted a Tax Payment Bylaw 1178-20, and

WHEREAS, due to the COVID-19 pandemic, Mackenzie County Council has deemed it desirable to pass a Bylaw specific to the Non-Residential properties for the 2020 tax year.

NOW THEREFORE, the Council of Mackenzie County in the province of Alberta, duly assembled, hereby enacts as follows:

PART 1 TITLE AND DEFINITIONS

1. In this Bylaw, the following words, terms or expression shall be defined as:

- (a) "Act" means the Municipal Government Act;
- (b) "Council", "property taxes", "local improvement taxes", and other words or phrases defined or used in the Act shall be the meaning provided or attributed in the Act.
- (c) "Estimated tax" due for the calendar year is the total amount payable in the prior year.

1.1 This bylaw may be cited as the "COVID-19 Pandemic Non-Residential Tax Payment Bylaw".

PART 2 INSTALLMENTS

2.1 The Tax Installment plan will be made available to Non-Residential property owners anytime throughout the year;

2.2 A Non-Residential property owner who wishes to pay property taxes and local improvement taxes with respect to a property tax by installments must make an agreement with Mackenzie County, which shall provide:

- (a) Payments being made by way of pre-authorized withdrawals, drawn directly from that person's bank account;
- (b) That payments shall be made monthly, commencing at anytime, subject that a preauthorized plan agreement is signed;
- (c) Lump sum payments can be made at anytime during the agreement, upon written notification, monthly payment amounts will be adjusted accordingly, as agreed upon by both parties;
- (d) If an agreement is entered into prior to July 31, 2020 and payments begin in either August, September, or October no penalties will be applied as long as this agreement is in good standing;
- (e) If payments commence in October or later, one lump sum payment equal to one half (1/2) the outstanding levy must be made at the time of entering into the agreement;
- (f) When payments commence, the payments to be made during each of the months shall be calculated as follows for the estimated or actual taxes due for the calendar year, including any outstanding balances/arrears:

Month	Payment Schedule
May	One eighth
June	One seventh
July	One sixth
August	One fifth
September	One fourth
October	One third
November	One half
December	One payment

- (g) An exemption from Mackenzie County's penalty bylaw in force to impose penalties for non-payment of taxes and tax arrears in accordance to 2.2 (d) above, provided the person is not in breach of the agreement;
- (h) That the penalty provisions of Mackenzie County's penalty bylaw in force to impose penalties for non-payment of taxes and tax arrears shall apply should the person breach the agreement, with such penalty to apply on the balance of tax outstanding on the date of breach;
- (i) In the event a person's bank fails to honour any pre-authorized payment it shall be deemed to be a breach of the agreement by the person and a non-sufficient funds fee in place shall be charged;

- (j) In the event a person's bank fails to honour a second pre-authorized payment in the same year it shall be deemed to be a breach of the agreement by the person, a non-sufficient funds fee in place shall be charged and the agreement will be terminated;
 - (k) The agreement shall be deemed to be null and void if all taxes (including local improvement charges) due with respect to the property or business as the case may be, are not paid in full up to December 31st of the year preceding the year in which the agreement is to commence.
- 2.3 That, if the preauthorized payment plan is cancelled at anytime by the ratepayer, or by the County due to non payment, or a person's bank fails to honour as per 2.2 (k), the ratepayer may not enter into another preauthorized payment agreement for a minimum of twelve (12) calendar months following the date of cancellation.
3. That this Bylaw shall come into force upon third and final reading.
4. This Bylaw expires on December 31, 2020.

Read a first time this 27th day of May, 2020.

Read a second time this 27th day of May, 2020.

Read a third time and finally passed this 27th day of May, 2020.

(original signed)

Joshua Knelsen
Reeve

(original signed)

Lenard Racher
Chief Administrative Officer