

**BYLAW NO. 1045-16**

**A BYLAW OF  
MACKENZIE COUNTY,  
IN THE PROVINCE OF ALBERTA,  
TO PROVIDE FOR PAYMENT OF OUTSTANDING TAXES**

**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 outstanding taxes to be paid by monthly installments through Outstanding Tax Payment Plan.

**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) "Tax" or "Taxes" means taxes imposed in the Tax Year including taxes resulting from the enactment of a Supplementary Assessment Bylaw.
  - (b) "Current Taxes" means taxes for the current calendar year.
  - (c) "Outstanding Taxes" means cumulative unpaid balance for three years or greater on the date of signing the Outstanding Tax Payment Agreement.
  - (d) "Tax Penalties" means the penalties imposed pursuant to the Tax Penalties Bylaw.
  - (e) "Outstanding Tax Payment Agreement" means the agreement between Mackenzie County and ratepayer.
  - (f) "Outstanding Tax Payment Plan" means the payment plan authorized in this Bylaw.
  - (g) This bylaw may be cited as the "Outstanding Tax Payment Bylaw".

**PART 2 GENERAL**

- 2.1 The Outstanding Tax Payment Agreement (attached as Schedule A) will only be made available to a ratepayer and a property that has an outstanding cumulative balance for three years or greater.

- 2.2 The Outstanding Tax Payment Plan referred to in the Outstanding Tax Payment Agreement will be a one-time agreement between Mackenzie County and the ratepayer.
- 2.3 The term of the Agreement shall not exceed eighteen (18) months.
- 2.4 The term of the Agreement cannot be extended and the payment conditions cannot be amended.
- 2.5 A Ratepayer will not be eligible to enter into another Agreement if the Agreement has been terminated under Part 3 of this bylaw.

### **PART 3 TERMINATION**

- 3.1 Failure to meet the minimum payment requirements outlined in the Outstanding Tax Payment Plan (i.e. if an actual payment is past due or less than minimum payment amount) will cause immediate termination of the Agreement by Mackenzie County.
- 3.2 In case of non-payment by the ratepayer of current taxes not included in the Outstanding Tax Payment Plan, the Outstanding Tax Payment Agreement will be immediately terminated by by Mackenzie County.
- 3.3 Upon termination of the agreement, due to non-compliance, Mackenzie County will immediately offer the parcel for sale at a public auction, as per section 418 of the Municipal Government Act.

### **PART 4 PENALTIES**

- 4.1 Monthly payments outlined in the Outstanding Tax Payment Plan will be subject to penalties as stated in the Tax Penalties Bylaw as of the date of the Outstanding Tax Payment Agreement.

### **PART 5 PAYMENT OPTIONS**

- 5.1 Payments can be made using the following options:
  - (a) pre-authorized withdrawals, drawn directly from that person's bank account.
  - (b) providing post-dated cheques for the period outlined in the Outstanding Tax Payment Plan.
  - (c) in person via cash, certified cheque or debit.

**PART 6 SALE OF LAND**

- 6.1 When a Ratepayer sells property to which an Outstanding Tax Payment Agreement applies, the Outstanding Tax Payment Agreement shall be deemed to be cancelled and all overdue taxes shall become due and payable effective on the date of closing.
- 6.2 A Ratepayer on pre-authorized payments must cancel payments prior to property sale.

**PART 7 EFFECTIVE DATE**

7. That this Bylaw shall take effect on the date of third and final reading.

Read a first time this 24<sup>th</sup> day of August, 2016.

Read a second time this 13<sup>th</sup> day of September, 2016

Read a third time and finally passed this 13<sup>th</sup> day of September, 2016

(original signed)

\_\_\_\_\_  
Bill Neufeld  
Reeve

(original signed)

\_\_\_\_\_  
Len Racher  
Chief Administrative Officer

# Outstanding Tax Payment Agreement

County: Mackenzie County

Owner (s):

Tax Roll Number:

Short Legal Description:

Title Number:

Outstanding Tax Payment Agreement made this \_\_\_\_\_ day of \_\_\_\_\_, 2016

Between:

The Mackenzie County  
(hereinafter referred to as the "County")

of The First Part

and

\_\_\_\_\_  
(hereinafter referred to as the "Owner")

of The Second Part

Whereas the County has placed the parcel of land, legally described as Plan \_\_\_\_\_, Block \_\_\_\_\_, Lot \_\_\_\_\_, on the tax arrears list per section 412(1) of the Municipal Government Act and must offer the parcel of land for sale at a public auction.

And Whereas the Owner of the parcel of land, Plan \_\_\_\_\_, Block \_\_\_\_\_, Lot \_\_\_\_\_, wishes to enter into an Agreement with the County for the orderly payment of the tax arrears over the next eighteen (18) months, conditional on the County delaying the public auction per section 418(4) of the Municipal Government Act.

The Parties to the Agreement, in consideration of the mutual terms, covenants, and conditions to be observed and performed by each part agree as follows:

- General*
1. a) The term of the agreement, unless terminated for noncompliance with the provisions of the agreement, and shall not exceed the period of eighteen (18) months from the commencement date of the Agreement.
  - b) The term of the Agreement cannot be extended and the payment conditions cannot be amended.
  - c) A Ratepayer will not be eligible to enter into another Agreement if the Agreement has been terminated due to non-compliance.
  - d) The County shall postpone the tax forfeiture public auction

on this property in accordance with section 418(4) of the Municipal Government Act unless the agreement has been terminated for noncompliance with the provisions of this agreement.

*Monthly Payments* 2. The Owner must make minimum monthly payments, payable in advance upon the 1<sup>st</sup> day of each month of the agreement, per Outstanding Tax Payment Plan, Schedule “A”, attached hereto.

*Type of Payments* 3. Payments can be made using the following options:

- (a) pre-authorized withdrawals, drawn directly from the Owner’s bank account.
- (b) providing post-dated cheques for the period outlined in the Outstanding Tax Payment Plan.
- (c) in person via cash, certified cheque or debit.

*Removal of Improvements* 4. The Owner must not remove from the parcel, unless the County consents in writing, any improvements for which the owner is liable to pay taxes on, in accordance with section 414 of the Municipal Government Act.

*Sale of Land* 5. When a Ratepayer sells property to which an Outstanding Tax Payment Agreement applies, the Outstanding Tax Payment Agreement shall be deemed to be cancelled and all overdue taxes shall become due and payable effective on the date of closing.

*Termination* 6. (a) Failure to meet the minimum payment requirements outlined in the Outstanding Tax Payment Plan (i.e. if an actual payment is past due or less than the minimum payment amount) will cause immediate termination of the Agreement by Mackenzie County.

(b) In case of non-payment by the Owner of current taxes not included in the Outstanding Tax Payment Plan, the Outstanding Tax Payment Agreement will be immediately terminated by Mackenzie County.

*Condition upon Termination* 7. The County will, immediately offer the parcel for sale at a public auction, per section 418 of the Municipal Government Act.

*Expiration of Agreement*

8. The County will, upon expiration of the term of the agreement or the outstanding tax, as defined in the Municipal Government Act, and calculated by the Treasurer of the County are totally paid off:

- (a) discharge the tax notification placed upon the parcel,
- (b) add the cost of discharging the tax notification to the tax roll per section 413(3) of the Municipal Government Act.

In Witness Whereof:

the parties hereunto affixed their signatures, on the date and year first above written.

In the Hamlet of Fort Vermilion, Province of Alberta

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Mackenzie County

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Owner

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Owner

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### Schedule "A"

#### Outstanding Tax Payment Plan

Short Legal:

Tax Roll:

Date	Description	Penalties Rate	Penalties	Reduction in Balance	Total Payable	Arrears Balance	Monthly Installment	Total Outstanding



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**Schedule "B"**

**AUTHORIZATION TO WITHDRAW FUNDS**

I/We authorize Mackenzie County to withdraw funds from our account(s) each month to pay property taxes per Schedule "A" of the Tax Installment Agreement.

Name(s): \_\_\_\_\_

Address: \_\_\_\_\_

City \_\_\_\_\_

Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Name of Financial Institution: \_\_\_\_\_

Address: \_\_\_\_\_

Province: \_\_\_\_\_ Postal Code \_\_\_\_\_

Account Number: \_\_\_\_\_

I/We authorize the above financial institution to withdraw funds from my/our account payable to Mackenzie County. I/We understand that this authorization may be cancelled by me/us at any time upon written notice.

Signature(s) \_\_\_\_\_

Date: \_\_\_\_\_