

BYLAW NO. 793-11

A BYLAW OF MACKENZIE COUNTY, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR PAYMENT OF TAXES BY INSTALLMENTS

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.

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) "Business Day" shall mean every day of the week, Monday through Friday excepting statutory holidays and other holidays designated by the Mackenzie County;
 - (b) "Act" means the Municipal Government Act;
 - (c) "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.
 - (d) "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 "Tax Payment Bylaw".

PART 2 INSTALLMENTS

- 2.1 The Tax Installment plan will only be made available to a ratepayer and a property that has no outstanding tax arrears;
- 2.2 A 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 in January or July, subject that a preauthorized plan agreement is signed by January 1st or June 30th ;
- (c) If payments commence in January, the payments to be made during each of the months of January to June, inclusive, shall each be equal to one-twelfth (1/12) of the estimated taxes due for that calendar year;
- (d) If payments commence in July, one lump sum payment equal to one half (1/2) the current levy must be made by June 30th;
- (e) The payments to be made during each of the months of July to December, inclusive shall be equal to one-sixth (1/6) of the amount calculated as follows:

Actual taxes due for the calendar year in question

Less:

The aggregate of payments received during January to June, inclusive;

- (f) An exemption from Mackenzie County's penalty bylaw in force to impose penalties for non-payment of taxes and tax arrears, provided the person is not in breach of the agreement;
- (g) 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;
- (h) 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;
- (i) 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;
- (j) The agreement shall be deemed to be null and void if all taxes (including local improvement charges) due from the person 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 the end of the calendar year, 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 take effect on the 11th day of January, 2011 and rescinds Bylaw 751/09.

Read a first time this 11th day of January, 2011.

Read a second time this 11th day of January, 2011

Read a third time and finally passed this 11th day of January, 2011

Original signed

Bill Neufeld
Reeve

Original signed

William Kostiw
Chief Administrative Officer