

## BYLAW NO. 09/20

BYLAW 09/20 IS A BYLAW OF FLAGSTAFF COUNTY IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR A TAX INSTALLMENT PAYMENT PLAN AND PROVIDE FOR PENALTIES ON CURRENT AND ARREARS OF PROPERTY TAXES.

**WHEREAS** Section 340 of the Municipal Government Act, being Chapter M-26, Revised Statutes of Alberta, 2000, and amendments hereto, states a Council may by bylaw permit taxes to be paid by installments, at the option of the taxpayer; and

**WHEREAS** Section 344-346 of the Municipal Government Act, Council may pass a bylaw to impose penalties for non-payment of property taxes in the current year and for non-payment of property taxes in other years; and

**WHEREAS** the Council of Flagstaff County deems it to be in the public interest to define the terms of payment and impose penalties for non-payment of property taxes;

**NOW THEREFORE** under the authority of the Municipal Government Act, the Council of Flagstaff County, in the Province of Alberta, enacts as follows:

1. Definitions

In this Bylaw:

- a) "Taxes" include all property taxes, local improvement taxes, penalties and unpaid costs, charges and expenses as provided in section 553 of the Municipal Government Act, unless specifically stated otherwise.

2. Penalties

- a) When any taxes levied for the current year and arrears remain unpaid as of October 15<sup>th</sup>, such taxes are subject to penalty there on in the amount of twelve percent (12%) on the 16<sup>th</sup> day of October on the outstanding amount of such taxes.
- b) A penalty of six percent (6%) to be applied on May 1<sup>st</sup> on any property tax account that has tax arrears unpaid at the time of this penalty being applied.
- c) If any date specified in this bylaw as a penalty date should fall on a date other than that of a normal day of business for the County, then the penalty date shall be deemed to be the next normal business day.

3. Tax Installment Payment Plan

Any person who wishes to pay taxes with respect to a property, must enter into a Tax Installment Payment Plan agreement with the County. For a property owner to qualify to participate in the Tax Installment Payment Plan, all outstanding taxes, arrears and penalties owed by the property owner shall have been paid in full by December 31<sup>st</sup> of the preceding year.

- a) That payments are to be made by way of pre-authorized withdrawals, drawn directly from that person's bank account;
- b) That payments made during each of the months of January through May inclusive, shall be equal to one-twelfth of the estimated taxes due for that calendar year;
- c) That payments made during the months of June through December inclusive, shall be equal to one-seventh of the amount calculated as follows:  
"Actual taxes levied for the current year less the total of payment received during January through May, inclusive"
- d) An exemption from penalty provisions under Section 2 of this bylaw will be provided to the taxpayer if they are not in breach of the agreement; and
- e) That the penalty provisions under Section 2 of this bylaw shall apply should the person breach any term or condition of the agreement. Such penalty to apply on the balance of taxes unpaid on the date of the breach.
- f) The Installment Payment Plan shall commence on January 1<sup>st</sup> of each calendar year and terminate December 31<sup>st</sup> of the same year.

4. Terms of Payment

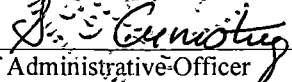
Property taxes levied are deemed to have been imposed for the period from January 1<sup>st</sup> to December 31<sup>st</sup> of that year.

- a) Payment can be made at the County Office during business hours or deposited in the envelope depository located at the front entrance of the County office.
- b) Payments by cheque must be dated no later than the stated due date. If mailed, the envelope must bear a Canada Post postmark no later than the stated due date.
- c) Payments provided by telephone bank or internet banking must be received by the County by the stated due date. Electronic transmission date of record from the customer's bank to the County's bank account will be accepted as the date the customer's payment was received by Flagstaff County.

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


READ A FIRST TIME THIS 6 DAY OF May, A.D. 2020,

  
\_\_\_\_\_  
Reeve

  
\_\_\_\_\_  
Chief Administrative Officer

READ A SECOND TIME THIS 6 DAY OF May, A.D. 2020,

  
\_\_\_\_\_  
Reeve

  
\_\_\_\_\_  
Chief Administrative Officer

READ A THIRD TIME AND FINALLY PASSED THIS 6 DAY OF May, A.D. 2020.

  
\_\_\_\_\_  
Reeve

  
\_\_\_\_\_  
Chief Administrative Officer