

COUNTY OF ST. PAUL NO. 19

BY-LAW NO. 2018-08

Being a By-law of the County of St. Paul No. 19, in the Province of Alberta, to authorize the implementation of an installment tax payment plan.

WHEREAS, the Municipal Government Act, Chapter M-26, R.S.A., 2000, permits Council to establish the day or days on which taxes or installments thereof may be paid;

AND WHEREAS the Municipal Government Act, Chapter M-26, R.S.A., 2000, permits Council to provide for the payment of taxes by installments.

NOW THEREFORE the Council of the County of St. Paul No. 19, in the Province of Alberta, duly assembled, pursuant to the terms of the Municipal Government Act, hereby enacts as follows:

1. Taxpayers of the County of St. Paul shall have the right to enter into a Pre-authorized Tax Payment Plan to provide for the payment of property taxes and local improvement taxes in equal monthly installments from January to December in any year. The Pre-authorized Tax Payment plan permits the withdrawal of 12 equal payments from the ratepayer's bank account. Post dated cheques do not qualify.
2. The Plan shall commence on January 1st of each year, provided that all property taxes, local improvement taxes, tax arrears, and penalties are paid in full, ~~unless prior arrangements have been made with administration. The opportunity to join the Plan will be open January 1st to the last day of February inclusive each year, and for 30 days after notice is mailed to new owners.~~
3. Installment payments are to be made payable on the 15th day of each month or the last day of each month. Persons joining the Plan after a payment due date shall be required to make all necessary payments starting from January 1st to the commencement of the plan, ~~unless prior arrangements have been made with administration.~~
4. Tax installments will be based on the tax levy from the prior year ~~and the levy increase/decrease will be divided amongst the seven remaining monthly payments~~ . ~~The difference between the taxes levied for the current year and the total of the 12 installments authorized under the Plan will be due by the tax due date of the current tax year. This amount will be subject to tax penalties in accordance with the tax penalty bylaw unless the balance of the installments is adjusted prior to the tax due date.~~

5. The Tax Penalty Bylaw does not apply to **properties registered in the tax payment plan** ~~installments paid in accordance with the Plan~~. However, the County of St. Paul No. 19 may cancel the privilege of continuing in the Plan if two consecutive payments have not been honored and the unpaid balance of taxes, if any, shall be subject to the provisions of the Tax Penalty Bylaw.
6. Bylaw No. 1451 is hereby rescinded.

This bylaw shall come into force and effect on the date of final passing thereof.

Read a first time in Council this 8th day of May, A.D. 2018.

Read a second time in Council this 8th day of May, A.D. 2018.

Read a third time in Council this 8th day of May, A.D. 2018.

Reeve

Chief Administrative Office