

BYLAW NO. 1343/21

A BYLAW OF LACOMBE COUNTY IN THE PROVINCE OF ALBERTA TO AUTHORIZE A TAX INSTALLMENT PAYMENT PLAN AND THE LEVYING OF PENALTIES ON UNPAID PROPERTY TAXES.

WHEREAS, Section 340 of the Municipal Government Act, RSA. 2000, Chapter M-26 (the "MGA"), authorizes a Council to permit taxes to be paid by installments, at the option of the taxpayer;

AND WHEREAS, Section 344 of the MGA, authorizes a Council to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice;

AND WHEREAS, Section 345 of the MGA, authorizes a Council to impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed.

NOW THEREFORE, the Council of Lacombe County, duly assembled, enacts as follows:

1. Short Title

This bylaw shall be referred to as the "Tax Penalty and Payment Bylaw".

2. Definitions

In this bylaw:

- a. "Arrears" means taxes that remain unpaid after December 31st of the year in which they are imposed.
- b. "Taxes" includes all property taxes, supplementary property taxes, local improvement taxes, penalties, and unpaid costs, charges and expenses as identified in Section 553 of the MGA, and all other taxes or charges lawfully imposed pursuant to the MGA or any other statute of the Province of Alberta.

3. Penalties on Taxes

- a. Where any taxes levied for the current year remain unpaid after August 31st, such taxes are subject to a penalty of six percent on the first day of September.
- b. A penalty of six percent shall be applied on the first day of September 1st to all tax arrears in each and every year for which the arrears remain unpaid after August 31st.
- c. Where any taxes levied for the current year remain unpaid after November 30th, such taxes are subject to a penalty of ten percent on the first day of December.
- d. A penalty of ten percent shall be applied on the first day of December to all tax arrears in each and every year for which the arrears remain unpaid after November 30th.
- e. Additional charges levied during the current year including, but not limited to costs pursuant to Sections 553, 553.1 and 553.2 of the MGA or Section 27(3) of the Weed Control Act, RSA. 2000, Chapter W-5, are due 30 days from the date of mailing of the notice. Any amounts remaining unpaid after the due dates are subject to the penalties set out in Sections 3 a, b, c and d of this Bylaw.

4. Tax Installment Payment Plan

- a. Any person who wishes to pay taxes on an installment basis must enter into a Tax Installment Payment Plan agreement with the County prior to August 31st of the year in which installment payments are to commence, which shall provide:
 - i. That a person wishing to pay taxes on an installment basis must have all previous year's taxes paid prior to entering into the agreement;

- ii. That payments are to be made by way of pre-authorized withdrawals, drawn directly from that person's bank account on the 15th day of each month;
 - iii. That the monthly installment payment will be determined annually after the current year's taxes have been levied and shall be equal to the amount of the outstanding current year tax balance divided by the number of full months remaining in the year.
 - iv. An exemption from the penalty provisions under Sections 3 a, b, c and d of this Bylaw provided the person is not in breach of the agreement;
 - v. That the penalty provisions under Sections 3 a, b, c and d of this Bylaw shall apply should the person default on two monthly installment payments in the calendar year;
 - vi. That the County may cancel the privilege of participating in the Tax Installment Payment Plan should the person default on two monthly installment payments in the calendar year;
 - vii. That should the person wish to cancel the Tax Installment Payment Plan a written notice must be provided to the County by the person who signed the original agreement; and
 - viii. That should the person cancel the Tax Installment Payment Plan any, unpaid tax balance would then be subject to the penalty provisions under Sections 3 a, b, c and d of this Bylaw.
- b. Supplementary taxes are not eligible for payment through the Tax Installment Payment Plan.

5. General

- a. Lacombe County Bylaw No. 1326/20 is hereby repealed.
- b. This Bylaw shall come into force and take effect on its passing.

Reeve

County Manager