

MOUNTAIN VIEW COUNTY

BYLAW NO. 08/17

**PENALTIES FOR UNPAID TAXES AND THE PAYMENT OF TAXES BY
INSTALLMENTS**

Mountain View County
Province of Alberta

Bylaw No. 08/17

A BYLAW OF MOUNTAIN VIEW COUNTY IN THE PROVINCE OF ALBERTA TO PROVIDE FOR PENALTIES FOR UNPAID TAXES AND THE PAYMENT OF TAXES BY INSTALLMENTS

SECTION 1 - AUTHORITY

- 1.01 Section 344 of the Municipal Government Act, Chapter M-26 Statutes of Alberta 2000, and amendments authorizes Council to impose penalties in the year in which a tax is imposed if the tax remains unpaid.
- 1.02 The Council of Mountain View County hereby enacts the following:

SECTION 2 - PENALTIES

- 2.01 That in accordance with the provisions of Section 344 of The Municipal Government Act, an interest charge of two per cent (2%) per month shall be imposed on tax accounts payable to Mountain View County.
- 2.02 That this By-law shall come into force and effect on September 16th , 2017

SECTION 3 - TAX INSTALLMENTS PLAN

- 3.01 Subject to Section 340 of the Municipal Government Act, Chapter M-26 Statutes of Alberta 2000, and amendments thereto a Council may by bylaw permit taxes to be paid by installments, at the option of the taxpayer.
- 3.02 All property taxpayers of Mountain View County who do not owe tax arrears to the County for a period of not more than two (2) years may apply to enter into a Tax Installment Payment Plan to provide for the payment of taxes, in monthly installments, from January to December, in any year, subject to the following conditions:
 - a.) The taxpayer shall give notification to the County, in accordance with the policy prescribed by the County, that they wish to enter into a Tax Installment Payment Plan to pay their taxes (including arrears from up to two (2) preceding years), on a monthly basis, by automatic debit. A taxpayer who enters into a Tax Installment Payment Plan after January of any year shall pay any amounts owing, as calculated in paragraphs (b) and (c) below for the elapsed months of the current year, as if they had participated in the monthly payment plan from January 1 of the current year. Any penalties calculated in the current year prior to entering into the Tax Installment Payment Plan will not be waived.
 - b.) For the first six months of the current year the taxpayer shall pay a monthly payment equivalent to one twelfth of the estimated tax plus one twelfth of any arrears and/or penalties. All payments are due on or before the last day of each month.
 - c.) For the last six months of the current year the taxpayer shall make monthly payments equivalent to one sixth of the balance of the actual taxes for the current year plus any arrears and/or penalties, after the deduction of payments for the first six months. All payments are due on or before the last day of each month.

d.) Provided that the conditions enumerated in paragraphs (a), (b) and (c), hereof are met, the penalties referred to in Clause 103 and 104 of this Bylaw, shall not be imposed on the current year's taxes nor on tax arrears included in the Tax Installment Payment Plan.

e.) If a monthly payment is in default for two consecutive months, the provisions of paragraphs (a) through (d) herein shall no longer apply and there shall be penalties imposed in the amount or amounts, if any, prescribed in Clause 2.01. In addition, the County may, in its discretion, cancel the Tax Installment Payment Plan and any taxes and tax arrears then outstanding shall immediately become due and payable.

SECTION 4- GENERAL

4.01 If any of the dates referred to in this Bylaw fall on a weekend or holiday (as prescribed by County policy), the action specified shall be taken on the next day.

SECTION 5 - REPEAL OF BYLAW

5.01 Bylaw No. 57/05 and all amendments is hereby repealed.

SECTION 6 - EFFECTIVE DATE

6.01 This Bylaw shall come into effect at such time as it has received third (3rd) reading and has been signed in accordance with the *Municipal Government Act*.

Read the first time this 8th day of March, 2017

Read the second time this 8th day of March, 2017

Read the third time this 8th day of March, 2017



Reeve



Chief Administrative Officer

March 8 2017
Date of Signing