

MOUNTAIN VIEW COUNTY
BYLAW NO. 27/23
PROPERTY TAX ADMINISTRATION

**Mountain View County
Province of Alberta**

Bylaw No. 27/23

**A BYLAW OF MOUNTAIN VIEW COUNTY IN THE PROVINCE OF ALBERTA TO PROVIDE FOR PROPERTY
TAX ADMINISTRATION**

SECTION 1 – AUTHORITY

- 1.01 Section 344 of the Municipal Government Act, Revised Statutes of Alberta 2000, 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 after the date shown on the tax notice.
- 1.02 Section 345 of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M- 26 and amendments authorizes Council to impose penalties if the tax remains unpaid after December 31 of the year in which it is imposed.
- 1.03 The Council of Mountain View County hereby enacts the following:

SECTION 2 – PENALTIES

- 2.01 In accordance with the provisions of Section 344, Section 345, and Section 346 of the Municipal Government Act, a penalty charge of three percent (3.0%) on January 16th, three percent (3.0%) on March 16th, two percent (2.0%) on June 16th, and four percent (4.0%) on September 16th will be applied on any past-due property tax amounts until the property tax account is paid in full.
- 2.02 Accounts with an outstanding tax balance of less than \$2 will not be subject to the monthly penalties.
- 2.03 Penalties imposed will be compounded when a tax balance remains outstanding.
- 2.04 Council grants administration permission to write-off amounts outstanding of \$20 or less per roll.

SECTION 3 – TAX INSTALLMENTS PLAN

- 3.01 Subject to Section 340 of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26 and amendments thereto a Council may, by bylaw, permit taxes to be paid by installments, at the option of the taxpayer.
- 3.02 All ratepayers of Mountain View County who do not have tax arrears owed 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 that they wish to enter into a Tax Installment Payment Plan to pay their taxes (including arrears for up to two (2) preceding years), on a monthly basis, by automatic debit by completing the Tax Pre-Authorized Debit (PAD) Application. A taxpayer who enters into a Tax Installment Payment Plan after January of any year shall pay any arrears in addition to 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 1st 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. All payments are due on the last banking 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, after the deduction of payments for the first six months. All payments are due on the last banking day of each month.
- d. Provided that the conditions enumerated in paragraphs (a), (b) and (c), hereof are met, the penalties referred to in Section 2 of this Bylaw, shall not be imposed on the current year's taxes being paid via 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 Section 2. 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 – PAYMENT INCENTIVES

- 4.01 For those taxpayers not utilizing the Tax Installment Payment Plan outlined in Section 3 of this Bylaw, the following incentive shall apply:
 - a. When the total current year levy is received by the last business day of June of the current year a reduction of one and one half percent (1.5%) will be applied.

SECTION 5- GENERAL

- 5.01 If any of the penalty 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 business day.

SECTION 6 - REPEAL OF BYLAW

- 6.01 Bylaw No 02/23 and all amendments are hereby repealed.

SECTION 7 - EFFECTIVE DATE

7.01 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 25th day of October 2023.

Read the second time this 25th day of October 2023.

Read the third time this 15th day of November 2023.



Reeve



Chief Administrative Officer

November 17, 2023

Date of Signing