

MOUNTAIN VIEW COUNTY

BYLAW NO. 15/18

PROPERTY TAX ADMINISTRATION

Mountain View County
Province of Alberta

Bylaw No. 15/18

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 two per cent (2%) per month shall be imposed on any outstanding property tax accounts which are not paid by the annual due date as shown on the annual Tax Notice or an alternate date established by resolution of Council. Taxes remaining unpaid after the 15th day of each month following the annual deadline of September 15th shall be subject a penalty of 2%.
- 2.02 Accounts with an outstanding tax balance of less than \$2 will not be subject to the 2% monthly penalties.
- 2.03 Penalties imposed will be compounded when a tax balance remains outstanding.

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 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. 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- GENERAL

4.01 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 day.

SECTION 5 - REPEAL OF BYLAW

5.01 Bylaw No. 08/17 and all amendments is hereby repealed.

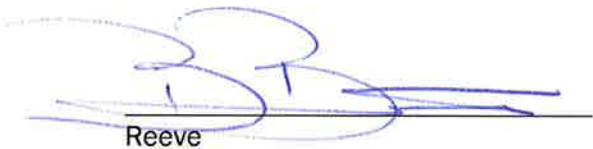
SECTION 6 - EFFECTIVE DATE

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 23rd day of May, 2018

Read the second time this 23rd day of May, 2018

Read the third time this 23rd day of May, 2018



Reeve



Chief Administrative Officer

May 25, 2018
Date of Signing