

TOWN OF PICTURE BUTTE

BYLAW #867-18

A BYLAW, IN THE TOWN OF PICTURE BUTTE, IN THE PROVINCE OF ALBERTA, TO PROVIDE ACCEPTANCE OF MONIES FOR PAYMENT OF TAXES BY INSTALMENTS AS PROVIDED BY THE *MUNICIPAL GOVERNMENT ACT R.S.A. 2000 CHAPTER M-26.*

WHEREAS in accordance with the *Municipal Government Act R.S.A. 2000 Chapter M-26*, as amended, the Town allows such tax installments on accounts in such manner and subject to such conditions as may be set out in the Bylaw;

WHEREAS in accordance of the *Municipal Government Act* Council may pass a bylaw to permit taxes to be paid by installment, at the option of the taxpayer;

NOW THEREFORE the Council of the Town of Picture Butte in the Province of Alberta duly assembled enacts as follows:

SECTION 1 TITLE

- 1.1 This Bylaw may be referred to as the "Tax Installment Payment Plan Bylaw"

SECTION 2 AUTHORIZATION

- 2.1 The owner as registered on the tax roll shall be given the option to pay taxes by a pre-authorized transfer of funds from their bank account to the Town of Picture Butte in twelve monthly installments, in an amount calculated as per Section 3 of this Bylaw, providing all previous outstanding tax balances are paid in full.
- 2.2 To apply for the Tax Installment Payment Plan, the application form must be completed, signed and returned to the Town Office accompanied by the appropriate banking information, no later than January 10th of the year in which the taxpayer wishes to enroll in the Tax Installment Payment Plan.
- 2.3 Any application received after the enrolment deadline of January 10th shall take effect the following calendar year.
- 2.4 The Tax Installment Payment Plan agreement does not transfer from one property tax owner to a purchaser of the property in the event of a sale of a parcel of land.

SECTION 3 MONTHLY PAYMENTS

- 3.1 Monthly payments are calculated by dividing the annual tax levy from the preceding year by 12 for the payment amount for January to May. The monthly payments from June to December will be automatically adjusted once the current year's tax levy has been determined. The current and remaining tax balance owing is divided by 7 months to create a zero balance owing by December 31. The transfer of funds will occur on the last business day of every month.
- 3.2 The Town of Picture Butte will determine the monthly payment for each participant in the Tax Installment Payment Plan. The option of additional or lesser monthly payment amounts by the property owner will not be permitted.
- 3.3 The payment of property taxes on a monthly installment basis shall take place on the last business day of each month. Payments shall commence in January and continue to the last business day in December. Schedule "A", forming a part of this bylaw, authorizes automatic deductions from the taxpayer's account at a financial institution to the credit of the Town of Picture Butte. Monthly payments are equal to the monthly payment calculated pursuant to Section 3.1.

SECTION 4 OUTSTANDING CHARGES

- 4.1 A property owner will not be eligible for this program if there is any amount owing on the tax roll after the enrolment deadline stipulated in Section 2.3.

SECTION 5 WITHDRAWAL

- 5.1 Once a participant is enrolled in the Tax Installment Payment Plan, such participant is automatically renewed each year and does not require a new application to be made every year to continue ongoing monthly tax payments.
- 5.2 A participating taxpayer may, at any time, withdraw from the Tax Installment Payment Plan by giving no less than two (2) weeks' notice in writing. No monies paid into the plan will be returned, refunded or transferred to a Town of Picture Butte utility account. The monies will remain on the tax roll and be deemed as a prepayment of property taxes.
- 5.3 If a participating taxpayer withdraws from the Tax Installment Payment Plan, or the Town of Picture Butte cancels the Tax Installment Payment Plan agreement, all unpaid taxes are due and payable upon cancellation of such agreement and are subject to penalties in accordance with the Tax and Tax Penalty Bylaw.

SECTION 6 CANCELLATION

- 6.1 The Town of Picture will cancel participation in the Tax Installment Payment Plan if an installment payment fails to be honored. Penalties will be added to the tax roll per section 7.
- 6.2 If a participant pays the tax balance owing on the tax / assessment notice issued, he / she will automatically be removed from the Tax Installment Payment Plan.
- 6.3 Any transfer of outstanding amounts to the applicable tax roll, in accordance with Section 553 of the Municipal Government Act, will automatically disqualify participation in the Tax Installment Payment Plan and the property owner will be removed immediately from the Tax Installment Payment Plan.
- 6.4 Notice of removal from the Tax Installment Payment Plan pursuant to Sections 6.1, 6.2 or 6.3 of this Bylaw shall be sent to the taxpayer, by ordinary mail, to the taxpayer's last known mailing address as listed on the tax roll.
- 6.5 If participation in the Tax Installment Payment Plan is cancelled by the Town pursuant to Section 6.1, 6.2 or 6.3, the taxpayer shall not be eligible to participate in the Tax Installment Payment Plan until the taxation year following the cancellation, if the taxpayer chooses to reenroll in the program. Completion of a new application form by the taxpayer is required.
- 6.6 Upon sale of the property, the participant will be automatically removed from the Tax Installment Payment Plan.

SECTION 7 FEES AND PENALTIES

- 7.1 The applicable bank return fee, as set out in Schedule "B" of this bylaw will be levied on payments which are not honored by the financial institution on which they are drawn. The charges shall be added on to the taxes owing for each affected tax roll.
- 7.2 If participation in the Tax Installment Payment Plan is cancelled or withdrawn between July 11th and December 1st (inclusive) of any year, a tax penalty will be applied to the tax roll, in accordance with the Tax and Tax Penalty Bylaw, 30 days after cancellation or withdrawal. Regular tax penalties and / or interest charges will also apply.
- 7.3 Cancellations or withdrawals that occur before July 11th or after December 1st of any year shall be subject to penalties and / or interest per the Tax and Tax Penalty Bylaw.

SECTION 7 INDEMNIFICATION

7.1 The onus of providing correct banking information to the Town of Picture Butte lies with the taxpayer. If incorrect information results in a monthly payment(s) not being made or being dishonored by the financial institution, the Town of Picture Butte assumes no responsibility for such rejection of said payment.

SECTION 8 RESPONSIBILITY

8.1 Tax Installment Payment Plan participants are responsible for verifying that the preauthorized payments are being made as per the application agreement signed by the participant. If they are not, the onus is on the taxpayer to notify the Town of Picture Butte to rectify the error.

SECTION 9 SCHEDULES

9.1 Attached is Schedule "A" – Application Form for Tax Installment Payment Plan which is part of this Bylaw.

9.2 Attached is Schedule "B" – Fees and Penalties which is part of this bylaw

This Bylaw hereby rescinds Bylaw #829-12 and comes into effect May 1st, 2018.

MOVED by Councillor Papworth to approve FIRST reading of Bylaw #867-18 this 23rd day of April, 2018.
CARRIED

MOVED by Deputy Mayor Watson to approve SECOND reading of Bylaw #867-18 this 23rd day of April, 2018.
CARRIED

MOVED by Councillor de Kok that permission be granted to move to THIRD AND FINAL reading of Bylaw #867-18 this 23rd day of April, 2018.
CARRIED UNANIMOUSLY

MOVED by Councillor Feist to approve THIRD AND FINAL reading of Bylaw #867-18 this 23rd day of April, 2018.

TOWN OF PICTURE BUTTE

Mayor

CAO

**TOWN OF PICTURE BUTTE
BYLAW # 867-18
SCHEDULE "A"**

**TAX INSTALLMENT PAYMENT PLAN
APPLICATION FORM**

Tax Roll Number		
Civic Address		
Property Owner's Name(s)		
Mailing Address		
Town / City		
Postal Code		
Phone Numbers		
Beginning TIPP Amount		

Initial

I / We authorize the Town of Picture Butte to begin automated monthly withdrawal for payment of property taxes from the bank account identified on the attached voided cheque or direct deposit / pre-authorized debit form as issued by my bank.

Payments will continue on the last business day of each month until this agreement is terminated.

I / We have read, understand and agree to the Town of Picture Butte Tax Installment Payment Plan Bylaw. This Bylaw can viewed on the Town's website at www.PictureButte.ca

I / We understand that my / our monthly tax payment amount will change each June once the current year's tax levy has been determined. This new calculated amount will be reflected on the annual tax / assessment notice issued.

I / We understand that my / our monthly tax payment amount will also change in January of each year and will be based on the previous year's levy.

I / We understand that if any payment fails to be honored, I / we will be removed from the program and may be subject to fees and / or penalties.

I / We understand that if my / our participation in TIPP is cancelled or withdrawn between July 11th and December 1st of any year, the tax penalties stipulated in the Tax and Tax Penalty Bylaw will be applied to my / our tax roll 30 days after withdrawal or cancellation.

Property Owner's Signature		
Date		
Property Owner's Signature		
Date		

The personal information requested on this form is being collected with the Freedom of Information and Privacy (FOIP) Act and is protected by the FOIP Act. If you have any questions regarding the collection of this information, please contact the Town Office.

**TOWN OF PICTURE BUTTE
BYLAW # 867-18
SCHEDULE "B"**

**TAX INSTALLMENT PAYMENT PLAN
FEES AND PENALTIES**

Bank return / NSF fee: \$45.00