



BYLAW NO 1722

A BYLAW OF KNEEHILL COUNTY, IN THE PROVINCE OF ALBERTA, FOR THE PROVISION OF A PRE-AUTHORIZED MONTHLY INSTALLMENT PROPERTY TAX PAYMENT PLAN

WHEREAS, pursuant to the Municipal Government Act, R.S.A. 2000 Chapter M-26 as amended, Section 340(1), a Council may by Bylaw permit taxes to be paid by installments;

AND WHEREAS the Council desires to establish a pre-authorized tax payment plan for Kneehill County;

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

1. This Bylaw is called the "Tax Installment Payment Plan Bylaw".
2. In this Bylaw:
 - a. "CAO" means the Chief Administrative Officer as appointed by Council, pursuant to the Municipal Government Act;
 - b. "Council" means the Municipal Council of Kneehill County.
 - c. "County" means Kneehill County;
 - d. "Current taxes" means taxes imposed in the current year;
 - e. "Penalties" means penalties on unpaid taxes pursuant to the current Penalty Bylaw in effect;
 - f. "Tax Clerk" means the County Tax & Assessment Administrator;
 - g. "Taxes" means all taxes imposed by the County pursuant to the Municipal Government Act or any other statute of the Province of Alberta, including property taxes, local improvement taxes, the amounts which in the event of non-payment are deemed at law to be taxes or recoverable as or in the same manner as taxes and any penalties on such taxes or amounts;
 - h. "Taxpayer" means a person liable to pay taxes;
 - i. "Year" means calendar year.
3. Taxpayers of the County shall have the option to enter into a pre-authorized monthly installment payment plan to provide for the payment of current taxes in equal monthly installments.
4. All payments made hereunder shall be made by way of pre-authorized payments and a person desiring to make prepayments pursuant to this Bylaw shall execute and deliver to the Tax Clerk a pre-authorized payment application in the form authorized by the CAO.
5. Any owner wishing to enter into the Tax Installment Payment Plan may only do so if the balance on their tax account is zero at the time of the first payment.

- 6. The plan shall commence in January of each year and the current taxes shall be made in 12 payments:
 - a. The payments made for the months of January to May, shall be determined by the previous year's tax levy; and
 - b. The Tax Clerk shall make adjustments to the monthly installment rate upon levying of the current year's taxes and provide a notice of such to the taxpayer with the tax notice. Such installment payments are recalculated to ensure that the current year's taxes will be paid in full by the end of the year.
- 7. The Installment payment shall be made on the last day of each month.
- 8. Any amounts paid to the County as a prepayment of current year's taxes are non-refundable.
- 9. The Tax Installment Payment Plan Agreement is canceled automatically if two consecutive installments fail to be honored. Fees are incurred by the taxpayer for each failed payment at the current rate in the Master Rates Bylaw.
- 10. If payments are in default after the tax payment deadline of October 31st, then penalties will incur on the outstanding balance from the first day of default at the rate indicated in the Tax Penalty Bylaw currently in effect at the time.
- 11. Penalties shall not be applied to any account with pre-authorized payments that is current and not in default.
- 12. The taxpayer must notify the Tax Clerk in writing if they wish to cancel the prepayment plan at any time.

This bylaw comes into effect upon third reading of this bylaw.

READ a first time on this 13th day of December 2016.

READ a second time on this 13th day of December 2016.

UNANIMOUS permission for third reading given in Council on the 13th day of December 2016.

READ a third time and final time of this 13th day of December 2016.

January 9, 2017
 Date Bylaw Signed

[Signature]
 Reeve
 R. L. (Bob) Long

[Signature]
 Chief Administrative Officer
 Al Hoggan