

## **BYLAW NO. 93-07**

### **A BYLAW OF CLEAR HILLS COUNTY, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF AUTHORIZING THE PAYMENT OF TAXES BY INSTALLMENTS.**

**WHEREAS**, Clear Hills County (hereinafter referred to as "County") may pursuant to the provisions of the Municipal Government Act, section 340, pass a bylaw to permit taxes to be paid by installments, at the option of the taxpayer; and

**NOW THEREFORE**, the Council of Clear Hills County, in the Province of Alberta, duly assembled, hereby enacts as follows:

#### **PART 1 TITLE AND DEFINITIONS**

1. In this Bylaw, the following words, terms or expression shall be defined as:
  - a. "Business Day" shall mean every day of the week, Monday through Friday, excluding statutory holidays and other holidays designated by the County;
  - b. "Act" means the Municipal Government Act;
  - c. "Estimated Tax" due for the calendar year is the total amount payable in the prior year adjusted for any change in mill rates.
  - d. Other words or phrases defined or used in the Act shall be the meaning provided or attributed in the Act.
2. This bylaw may be cited as the "Tax Payment Bylaw".

#### **PART 2 INSTALLMENTS**

3. Any person who wishes to pay property taxes and local improvement taxes with respect to a property tax by installments must make an agreement with the Clear Hills County, which shall provide:
  - a. Payments being made by way of pre-authorized withdrawals, drawn directly from that person's bank account;
  - b. That payments shall be made monthly, commencing in January;
  - c. The payments to be made during each of the months of January to June, inclusive, shall each be equal to one-twelfth (1/12) of the estimated taxes due for that calendar year;
  - d. The payments to be made during each of the months of July to December, inclusive shall be equal to one-sixth (1/6) of the amount calculated as follows:

Actual taxes due for the calendar year in question;  
Less  
The aggregate of payments received during January to June, inclusive;
  - e. An exemption from Bylaw No. 64/96 to impose penalties for non-payment of taxes and tax arrears, provided the person is not in breach of the agreement;

- f. That the penalty provisions of Bylaw No. 64/96 to impose penalties for non-payment of taxes and tax arrears shall apply should the person breach the agreement, with such penalty to apply on the balance of tax outstanding on the date of breach;
- g. In the event a person's bank fails to honour any pre-authorized payment it shall be deemed to be a breach of the agreement by the person;
- h. The agreement shall be deemed to be null and void if all taxes (including local improvement charges) due from the person with respect to the property or business as the case may be, are not paid in full up to December 31 of the year preceding the year in which the agreement is to commence;
- i. The tax installment plan will only be made available to a ratepayer and a property that has no outstanding tax arrears.

4. This bylaw shall come into force and effect on the date of final reading hereof.

READ a first time this 23<sup>rd</sup> day of January A.D., 2007.

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Mae Allen, Reeve

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Ray Coad, Chief Administrative Officer

READ a second time this 23<sup>rd</sup> day of January A.D., 2007.

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Mae Allen, Reeve

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Ray Coad, Chief Administrative Officer

READ a third time this 13<sup>th</sup> day of February A.D., 2007.

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Mae Allen, Reeve

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Ray Coad, Chief Administrative Officer