



BYLAW NO. 20-849
of the Municipal District of Greenview No. 16

A Bylaw of the Municipal District of Greenview No. 16, in the Province of Alberta, to provide for the payment of taxes by instalments.

WHEREAS, Section 340(1) of the Municipal Government Act, R.S.A. Chapter M-26, as amended provides that Council may by bylaw permit taxes to be paid by instalments, at the option of the taxpayer; and

WHEREAS, Section 340(2) of the Municipal Government Act, provides that a person who wishes to pay taxes by instalments must make an agreement with the council authorizing that method of payment;

WHEREAS, Section 340(3) of the Municipal Government Act, provides that when an agreement of this nature is made, the tax notice must state the amount and due dates of the instalments to be paid in the remainder of the year, and what happens if an instalment is not paid.

NOW THEREFORE, the Council of the M.D. of Greenview No. 16, duly assembled, enacts as follows:

1. Title

1.1 This bylaw shall be cited as the "Tax Payment Plan" Bylaw.

2. Definitions

2.1 **Greenview** means the municipal corporation of the M.D. of Greenview No. 16.

2.2 **Tax Payment Plan** means the tax payment program and application.

3. Authorization

3.1 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 Greenview in twelve monthly instalments, in an amount calculated as per Section 4 of this Bylaw, providing all previous outstanding tax balances are paid in full.

3.2 To apply for the Tax Payment Plan, the application form must be completed, signed and returned to a Greenview Administration Office accompanied by the appropriate banking information, no later than January 31st of the year in which the taxpayer wishes to enroll in the Tax Payment Plan.

3.3 Any application received after the enrolment deadline of January 31st shall take effect the following calendar year.

3.4 The Tax 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.



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4. Monthly payments

- 4.1 Monthly payments are calculated by dividing the annual tax levy from the preceding year by twelve (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 seven (7) months to create a zero balance owing by December 31st. The transfer of funds will occur on the last business day of every month.
- 4.2 Greenview will determine the monthly payment for each participant in the Tax Payment Plan. The option of additional or lesser monthly payment amounts by the property owner will not be permitted.
- 4.3 The tax roll will be exempt from penalties provided monthly payments, as established by Greenview, are up to date.

5. Outstanding Charges

- 5.1 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 3.3.

6. Withdrawal

- 6.1 Once a participant is enrolled in the Tax 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.
- 6.2 A participating taxpayer may, at any time, withdraw from the Tax 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 Greenview utility account. The monies will remain on the tax roll and be deemed as a prepayment of property taxes.

7. Cancellation

- 7.1 Greenview will cancel participation in the Tax Payment Plan if an instalment payment fails to be honoured. Penalties will be added to the tax roll per section 8.
- 7.2 If a participant pays the tax balance owing on the tax / assessment notice issued, they will automatically be removed from the Tax Payment Plan for the current taxation year.
- 7.3 Any transfer of outstanding amounts to the applicable tax roll, in accordance with Section 553 of the Municipal Government Act, will automatically



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disqualify participation in the Tax Payment Plan and the property owner will be removed immediately from the Tax Payment Plan.

7.4 Notice of removal from the Tax Payment Plan pursuant to Sections 7.1, 7.2 or 7.3 of this Bylaw may be sent to the taxpayer, by ordinary mail, to the taxpayer's last known mailing address as listed on the tax roll.

7.5 If participation in the Tax Payment Plan is cancelled by Greenview pursuant to Section 7.1 or 7.3, the taxpayer shall not be eligible to participate in the Tax Payment Plan until the taxation year following the cancellation, if the taxpayer chooses to re-enroll in the program. Completion of a new application form by the taxpayer is required.

7.6 Upon sale of the property, the participant will be automatically removed from the Tax Payment Plan.

8. Fees and Penalties

8.1 A bank return fee will be levied on payments which are not honoured by the financial institution on which they are drawn. The charges shall be added on to the taxes owing for each affected tax roll.

8.2 If participation in the Tax Payment Plan is cancelled or withdrawn for any reason before the tax due date in any year, a penalty will be applied to the tax roll, in accordance with the current tax rate or tax penalty bylaw, thirty (30) days after cancellation or withdrawal.

9. Indemnification

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

10. Responsibility

10.1 Tax Payment Plan participants are responsible for verifying that the pre-authorized 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 Greenview to rectify the error.

11. Special Provision for the 2020 taxation year

11.1 Enrollment in the plan may be at any time before the tax due date shown on the 2020 tax notice.



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11.2 Monthly payments will be calculated by taking the balance owing on the tax roll at the time of enrollment and dividing by the number of months remaining in 2020.

12. Repeal

12.1 Grande Cache Bylaw 703 "Taxes – Payment by instalments and penalties" is hereby repealed.

This Bylaw shall come into force and effect upon the day of final passing and signing.

Read a first time this 14th day of April, 2020.

Read a second time this 14th day of April, 2020.

Read a third time and passed this 27th day of April, 2020.



REEVE



CHIEF ADMINISTRATIVE OFFICER