



BYLAW No. 23-947 of the Municipal District of Greenview No. 16

A Bylaw of the Municipal District of Greenview No. 16 to provide for the payment of taxes in arrears by installments.

Whereas, Council considers it advisable to authorize the establishment of Tax Arrears Installment Payment Plans;

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 installments, at the option of the taxpayer;

Whereas, Section 340(2) of the *Municipal Government Act*, R.S.A. Chapter M-26, as amended, provides that a person who wishes to pay taxes by installments must make an agreement with the Council authorizing that method of payment; and,

Therefore, the Council of the Municipal District of Greenview No. 16, duly assembled, hereby enacts as follows:

1. **TITLE**
 - 1.1. This Bylaw may be cited as the "Tax Arrears Payment Plan".
2. **DEFINITIONS**
 - 2.1. **Greenview** means the Municipal District of Greenview No. 16.
 - 2.2. **Collections Co-ordinator** means the Chief Administrative Officer, or designate assigned the responsibility of administering this Bylaw.
 - 2.3. **Current taxes** means taxes other than taxes in arrears.
 - 2.4. **Tax Arrears Payment Plan** means a Tax Arrears Instalment Payment Plan established pursuant to section 2.
 - 2.5. **Taxes** means all taxes imposed by Greenview pursuant to the *Municipal Government Act* R.S.A. 2000 Chapter M-26 or any other statute of the Province of Alberta, including but not limited to property taxes, local improvement taxes, business taxes, business revitalization zone taxes, 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.
 - 2.6. **Taxes in Arrears** means taxes, which remain unpaid after December 31 of the year in which they were imposed, including penalties on such taxes.

- 2.7. **Taxpayer** means the person liable to pay taxes as defined in sections 331 and 373 of the Municipal Government Act and includes an entity that has been authorized by a taxpayer to pay taxes to Greenvue on behalf of the taxpayer, on a monthly basis or otherwise, and includes a mortgage holder.
- 2.8. **Tax Penalties Bylaw** means the Tax Penalties as defined in the Tax Rate Bylaw for the current taxation year, or any replacement bylaw.
- 2.9. **Year** means calendar year.

3. **APPLICATION**

- 3.1. A Taxpayer with taxes in arrears due and owing to Greenvue may, at any time, apply to the Collections Co-ordinator to pay current taxes and taxes in arrears by instalments pursuant to a Tax Arrears Plan.
- 3.2. An application pursuant to subsection 4.1 shall be approved by the Collections Co-ordinator provided that the following conditions have been satisfied:
 - A) The Taxpayer shall have completed all agreements and forms prescribed by the Collections Co-ordinator.
 - B) The Taxpayer shall undertake to pay all taxes pursuant to the Tax Arrears Plan on a monthly instalment basis over a term not exceeding the current tax year.
 - C) Notwithstanding subsection 3.2, the Collections Co-ordinator may refuse an application made pursuant to subsection 3.1 if the Taxpayer has previously been approved for a Tax Arrears Plan and failed to pay the amount required to be paid by that Plan.
- 3.3. The effective date of the Tax Arrears Plan shall be the date the Taxpayer's application is approved by the Collections Co-ordinator.
- 3.4. Subject to sections 6, 7 and 8, from the effective date of the Tax Arrears Plan, the Taxpayer shall pay all taxes pursuant to the Tax Arrears Plan without further application under this Bylaw.

4. **MONTHLY INSTALMENTS**

- 4.1. All taxes paid pursuant to a Tax Arrears Plan shall be paid by monthly instalments calculated pursuant to this section and payable on the first day of each month during the term of the Tax Arrears Plan.
- 4.2. The term of a Tax Arrears Plan shall be determined by the Collections Co-ordinator having regard to:
 - A) the Taxpayer's ability to pay;
 - B) the amount of taxes in arrears;
 - C) the requirements in the *Municipal Government Act* regarding the recovery of tax arrears; and

- D) such other matters as the Collections Co-ordinator considers relevant; and,
- E) shall not exceed the current calendar year.

4.3. The amount of monthly instalments to be paid pursuant to subsection 4.1 shall be calculated by determining the sum total of:

- A) the estimated current taxes payable during the term of the Tax Arrears Plan;
- B) all taxes in arrears up to the effective date of the Tax Arrears Plan; and,
- C) the estimated penalties pursuant to section 5 based upon the term of the Tax Arrears Plan; divided by the number of months of the term of the Tax Arrears Plan. All monthly instalments shall be applied first in payment of the taxes in arrears.

4.4. After the commencement of a Tax Arrears Plan the Taxpayer may apply to,

- A) have the term of the Tax Arrears Plan reduced, or
- B) if the term of the Tax Arrears Plan is less than current calendar year, have the term of the Tax Arrears Plan extended, subject to the discretion of the Collections Coordinator having regard to subsection 4.2, to the maximum of current calendar year.

4.5. Upon the term being reduced or extended, the monthly instalments shall be adjusted by the Collections Co-ordinator accordingly.

5. PENALTIES

5.1. Penalties pursuant to the Tax Penalties Bylaw shall be applied to current taxes and taxes in arrears during the term of a Tax Arrears Plan.

6. WITHDRAWAL FROM A TAX ARREARS PLAN

6.1. A Taxpayer paying taxes pursuant to a Tax Arrears Plan may withdraw from the Tax Arrears Plan at any time upon at least two (2) weeks written notice to the Collections Co-ordinator.

6.2. In the event that a Taxpayer withdraws from a Tax Arrears Plan all taxes in arrears, current taxes, and penalties pursuant to the Rate Bylaw for the current taxation year, or any replacement bylaw, shall become due and payable on the effective date of withdrawal.

7. DEFAULT

7.1. If a monthly instalment required to be paid pursuant to a Tax Arrears Plan remains unpaid by the 4th day of the month for which it is payable pursuant to this Bylaw, the Taxpayer shall be deemed to be in default of the Tax Arrears Plan.

7.2. In the event of default, the participation of the Taxpayer in the Tax Arrears Plan may be cancelled at the discretion of the Collections Co-ordinator, however, should the Taxpayer default more than twice during the term of the Tax Arrears Plan, the Tax Arrears Plan shall be automatically cancelled.

7.3. If the participation of a Taxpayer in a Tax Arrears Plan is cancelled all taxes in arrears, current taxes, and penalties pursuant to the Rate Bylaw for the current taxation year, or any replacement bylaw, shall become due and payable on the effective date of cancellation.

8. SALE OF LAND

8.1. When a Taxpayer sells property to which a Tax Arrears Plan applies, the Tax Arrears Plan shall be deemed to be cancelled and all taxes in arrears, current taxes and all penalties pursuant to the Tax Penalties Bylaw shall become due and payable effective on the date of closing.

9. ADJUSTING OF MONTHLY INSTALMENTS

9.1. The Collections Co-ordinator may revise the amount of the monthly instalments payable under a Tax Arrears Plan:

- A) to reflect changes to the assessed value of the property or business;
- B) to reflect changes in the tax penalty rate pursuant to the Rate Bylaw for the current taxation year, or any replacement bylaw;
- C) to reflect differences between the estimated and actual current taxes during the term of the Tax Arrears Plan;
- D) to account for a lump sum payment of taxes made by the Taxpayer;
- E) to reflect the imposition, termination or lump sum payment of local improvement charges;
- F) to reflect the increase in payments and penalties required as a result of a failure to pay a monthly instalment;
- G) to provide for payment pursuant to the Tax Arrears Plan of 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; or,
- H) to provide for or reflect such other matters as the Collections Co-ordinator reasonably considers relevant.

10. SEVERABILITY

10.1. If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed, and the remainder of the Bylaw is deemed valid.

11. COMING INTO FORCE

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

Read a first time this 13th day of June, 2023.

Read a second time this 13th day of June, 2023.

Read a third time this 27th day of June, 2023.



REEVE



CHIEF ADMINISTRATIVE OFFICER