



**Village of Carbon  
Payment of Taxes in  
Arrears  
2018-815**

**A BYLAW TO PROVIDE FOR THE PAYMENT OF: TAXES IN ARREARS PAYMENT PLAN.**

**WHEREAS** pursuant to Section 418 (4) of the Municipal Government Act RS.A. 2000 c. M-26, as amended (the "Act"), the Village of Carbon shall establish a Bylaw to permit taxes in arrears to be paid by instalments at the option of the taxpayer.

**AND WHEREAS** the Council of the Village of Carbon desires to establish a pre- authorized tax arrears payment plan in the Village of Carbon;

**NOW THEREFORE** the Council of the Village of Carbon enacts as follows:

1) This Bylaw may be called the "Pre-Authorized Tax Arrears Payment Plan Bylaw".

**2) DEFINITIONS:**

In this Bylaw:

- a. "Applicant" means the person(s) recorded on the assessment and tax rolls in accordance with parts 9 and 10 of the Municipal Government Act;
- b. "Current Property Taxes" means taxes imposed in the current year;
- c. "Taxes" includes all property taxes, local improvement taxes and all other taxes, charges, fees or amounts lawfully imposed against a property by the Village of Carbon pursuant to the Municipal Government Act or any other statute of the Province of Alberta;
- d. "Taxes in Arrears" means taxes which remain unpaid after December 31 of the year in which they were imposed, including penalties on such taxes pursuant to section 345 of the Municipal Government Act, RS.A. 2000 c. M- 26, as amended

(the "Act");

e. "year" means calendar year.

### 3) TAX ARREARS PAYMENT PLAN

The Chief Administrative Officer is authorized to enter a Pre-Authorized Tax Arrears Payment Plan to establish plans for payment by installments of outstanding taxes in arrears. The plan will include an estimate of taxes that will be imposed during the tenure of the Pre-Authorized Tax Arrears Payment Plan.

### 4) INSTALLMENTS

An Applicant may, at any time, apply to the Chief Administrative Officer to enter a Pre- Authorized Tax Arrears Payment Plan to provide for the payment of arrears property taxes in monthly installments.

a. The term of a Pre-Authorized Tax Arrears Payment Plan shall be determined having regard to:

- I. The amount of taxes in arrears;
- II. The amount of estimated taxes to be imposed;
- III. The Applicant's ability to pay; and
- IV. Such other matters as the Chief Administrative Officer considers reasonably advisable.

and shall not exceed a maximum of three (3) years.

- b. The Applicant must pay the current taxes of each year by monthly installment along with the monthly installment for the arrears.
- c. Monthly installments shall be directly debited from the Applicant's bank account on the first day of each month.

### 5) PENALTIES

The Municipality agrees to the following:

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- a. All penalties due on current taxes set out in the Tax Penalty Bylaw shall be waived;
- b. All penalties will be levied on all taxes remaining unpaid on January 1 as set out in the Tax Penalty Bylaw.

#### 6) WITHDRAWAL

If an Applicant withdraws from a Pre-Authorized Tax Arrears Payment Plan;

- a. All taxes in arrears and, if the date of withdrawal is after July 31 of any given year, all current taxes shall become due and payable on the effective date of the withdrawal;
- b. All outstanding amounts are subject to the penalty provision under the current Tax Penalty Bylaw as of the effective date of withdrawal.

#### 7) DEFAULT AND NOTICE

The Chief Administrative Officer may cancel the privilege of continuing in the Pre- Authorized Tax Arrears Payment Plan, if any payment withdrawn from the account are dishonored by the Applicant's financial institution due to non-sufficient funds, stop payment, account closure, etc. Any returned payments will be subject to the Village of Carbon's NSF fee. All outstanding amounts become due and payable and are subject to the penalty provision under the current Tax Penalty Bylaw.

- a. The Applicant is responsible to advise the Municipality, in writing by the 20<sup>th</sup> day of each month prior, of any changes required in the following month. This includes, but is not limited to; Applicant information, account information.
- b. When an Applicant sells property to which a Pre-Authorized Tax Arrears Payment Plan applies, the Pre-Authorized Tax Arrears Payment Plan shall be deemed to be cancelled and all taxes, both current and in arrears shall become due and payable effective on the date of closing.
- c. An Applicant removed from the Pre-Authorized Tax Arrears Payment Plan for any reason, shall not be reinstated until the following year pending application and conditional to approval by the Chief Administrative Officer.

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8) EFFECTIVE DATE

This Bylaw shall come into force and effect upon the date of the passing of the third and final reading and signing thereof.

**READ a** First time on this 19 day of November 2018.

**READ a** Second time on this 17 day of December 2018.

**READ a** Third and Final time on this 17 day of December 2018.

  
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Mayor Bryan Peever

  
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CAO Vanessa Van der Meer

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