

**BYLAW #2019-823
VILLAGE OF CARBON
PRE-AUTHORIZED TAX PAYMENT PLAN BYLAW**

THIS BEING A BYLAW OF THE VILLAGE OF CARBON, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR A PRE-AUTHORIZED TAX PAYMENT PLAN

WHEREAS pursuant to section 340 of the Municipal Government Act R.S.A 2000 c.M-26, as amended (the "ACT"), provides that a Council shall establish a bylaw to permit taxes to be paid by installments at the option of the taxpayer;

AND WHEREAS the Council of the Village of Carbon desires to establish a Pre-Authorized Tax Payment Plan in the Village of Carbon;

NOW THEREFORE, the Council of the Village of Carbon, in the Province of Alberta, duly assembles, hereby enacts as follows:

1. This Bylaw is called the "Pre-Authorized Tax Payment 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. "CAO" means Chief Administrative Officer.
- c. "Current Property Taxes" means taxes imposed in the current year
- d. "Taxes" include 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.
- e. "Year" means calendar year.

3. INSTALLMENTS

- a. An Applicant hereby granted the right to enter a Pre-Authorized Tax Payment Plan to provide for the payment of current property taxes in monthly instalments from January to December in any year.
 - i. Monthly Installments shall be directly debited from the Applicants bank account on the first business day of each month.
 - ii. The Applicant shall commence payment on the plan January 1st or, the month following receipt by the Village of a completed and endorsed Pre-Authorized Tax Payment Plan Form. If commencing on the Pre-Authorized Tax Payment Plan after January 1st but prior to August 1st of the current year, the Applicant must pay all monthly installments due up to date of commencement.



- iii. An Applicant wanting to commence on the Pre-Authorized Tax Payment Plan after August 1st will be required to pay all installments due up to date of commencement plus any penalties.
- iv. A Purchaser may commence on the Pre-Authorized Payment Plan without penalty when the Purchaser gains title to the property and pays all installments due up to date of commencement
- v. Taxpayers will continue the Pre-Authorized Tax Payment Plan from year to year until the agreement is terminated by either the Applicant or the Village

4. DEFAULT AND NOTICE

The Chief Administrative Officer (CAO) may cancel the privilege of continuing the Pre-Authorized Tax Payment Plan, if any two (2) payments withdrawn from the account are dishonoured 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.

- i. The Applicant is responsible to advise the Municipality, in writing by the 20th of the month prior, of any changes required in the following month. This includes but is not limited to; Applicant information, account information, sale of property or cancellation of the Pre-Authorized Tax Payment Plan. If the plan is cancelled, all outstanding amounts become immediately due and payable and subject to the penalty provision under the current Tax Penalty Bylaw.
- ii. An Applicant removed from the Pre-Authorized Tax Payment Plan for any reason, the Municipality will not reinstate the same Applicant for the Same Property on the Pre-Authorized Tax Payment Plan until the following year, pending applicant and conditional to approval by the CAO.


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 18th day of March, 2019.

READ a second time on this 18th day of March, 2019

Moved by Councillor O'Brien to proceed to Third and Final Reading **CARRIED UNANIMOUSLY.**

READ a Third and Final time on this 18th day of March, 2019.



MAYOR BRYAN PEEVER



CAO VANESSA VAN DER MEER

