

## TOWN OF ROCKY MOUNTAIN HOUSE

### BYLAW 2022/13

Being a Bylaw of the Town of Rocky Mountain House, in the Province of Alberta to authorize a Tax Instalment Payment Plan.

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**WHEREAS** pursuant to the *Municipal Government Act S.A. 2000* Chapter M-26.1 and amendments thereto, pursuant to Section 340 a Council shall establish a bylaw to permit taxes to be paid by instalments at the option of the taxpayer.

**AND WHEREAS** pursuant to the *Municipal Government Act S.A. 2000* Chapter M-26.1 and amendments thereto, pursuant to Section 418(4) the Municipality may enter into agreement with the owner to permit tax arrears to be paid by instalments.

**NOW THEREFORE** the Municipal Council of the Town of Rocky Mountain House, in the Province of Alberta, duly assembled, hereby enacts as follows;

1. Taxpayers of Rocky Mountain House shall have the right to enter into a pre-authorized Tax Instalment Payment Plan to provide for the payment of current taxes (including all property taxes, local improvement taxes, clean energy improvement taxes and all other taxes, charges, fees or amounts lawfully imposed against a property by the Town of Rocky Mountain House pursuant to the Municipal Government Act or any other statute of the Province of Alberta) in equal monthly instalments from January to December in any year.
  - a. Monthly instalments shall be directly debited from the taxpayer's bank account on the last business day of each month.
  - a. Taxpayers already enrolled shall commence payment for the current year on the last business day of January.
  - b. Taxpayers enrolling in the Tax Instalment Payment Plan after January 1<sup>st</sup> shall have the estimated taxes owing for the year equally distributed over the months remaining in that calendar year.
  - c. Taxpayers will remain on the Tax Instalment Payment Plan from year to year until such a time as the agreement is terminated by either the property owner or the Municipality.
2. The Chief Administrative Officer, or their delegate, is authorized to enter into a Tax Instalment Payment Plan agreement at their discretion, to provide for the payment of tax arrears in monthly instalments as negotiated with the taxpayer.

- a. The agreement may be for a period not to exceed three (3) years depending on the amount of arrears.
  - b. The taxpayer must pay the current taxes by instalment along with the monthly instalment for arrears.
  - c. The Municipality agrees to waive all penalties due on current taxes during the year at the rate set out in the current Tax Penalty Bylaw.
  - d. The Municipality will continue to levy penalties on outstanding arrears as of January 1<sup>st</sup> of each year as per the current Tax Penalty Bylaw.
3. The Chief Administrative Officer, or their delegate, may cancel the privilege of continuing on the Tax Instalment Payment Plan if any two (2) payments withdrawn from the account are dishonored by the Applicant's financial institution by reason of non-sufficient funds, stop payment, account closure etc. Any returned payments will be subject to the Rocky Mountain House NSF fee. All outstanding amounts become due and payable and subject to the penalty provisions under the current tax penalty bylaw.
- a. The Applicant is responsible to advise the Municipality, in writing, by the 10<sup>th</sup> of the month, of any changes required that month (i.e. applicant information, account information, sale of property, cancellation of plan). In the event that the plan is cancelled, all outstanding amounts become immediately due and payable and subject to the penalty provisions under the current tax penalty bylaw.
  - b. Once a property owner has been removed from the Tax Installment Payment Plan for any reason the Municipality will not reinstate the same property owner on the Tax Instalment Payment Plan until the following year pending application and conditional to approval by the Municipality.
4. That bylaw 2019/10F be rescinded effective immediately.
5. This bylaw 2022/13 be effective upon receiving third and final reading.

READ a first time this 1st day of November, 2022

READ a second time this 1st day of November, 2022

READ a third and final time this 1st day of November, 2022

Signature redacted Sec 17 FOIP Act

Debbie Baich, MAYOR

Signature redacted Sec 17 FOIP Act

Dean Krause, CAO