

**BYLAW NO. C-5482-2001**

**A BYLAW FOR THE IMPLEMENTATION OF A TAX INSTALMENT PAYMENT PLAN**

**WHEREAS**, Sections 344 to 346 inclusive of the Municipal Government Act, Statutes of Alberta, 1994, Chapter M-26.1, permit Council to establish the day or days on which taxes or instalments, thereof may be paid, as well as when penalties may be applied for non-payment of taxes in current years and other years;

**AND WHEREAS**, Section 340 of the Municipal Government Act, Statutes of Alberta, 1994, Chapter M-26.1, permits Council to provide for payments of taxes by instalments;

**NOW THEREFORE**, the Council of the Municipal District of Rocky View No. 44 in the Province of Alberta, pursuant to the terms of the Municipal Taxation Act, as amended, hereby **ENACTS AS FOLLOWS**:

1. All property taxpayers of the Municipal District of Rocky View No. 44 may apply to enter into a Pre-authorized Tax Instalment Payment Plan to provide for the payment of property taxes and local improvement taxes for their respective Accounts in equal monthly instalments from January to December in any year.
2. Property taxpayers who wish to apply to have their respective Accounts included in the Tax Instalment Payment Plan may file an application with the Municipal District of Rocky View No. 44 in person, via mail, via courier or via fax. The Municipal District may refuse inclusion into the said Plan for reasons as set out in this Bylaw.
3. The Plan shall commence on January 1<sup>st</sup> of each year provided that all property taxes, local improvement taxes, tax arrears, tax penalties, and any other indebtedness on the Account of a property taxpayer to the Municipal District of Rocky View No. 44 are fully paid on or before December 31<sup>st</sup> of the preceding year. Annually, property taxpayers may access the Plan up to and including March 15<sup>th</sup> of the current tax year.

**BYLAW NO. C-5482-2001**

- 2 -

4. The Account of a property taxpayer which is included in the Tax Instalment Payment Plan shall not be subject to any due date provisions included in the Tax Rate Bylaw, nor the provisions of the Tax Penalty Bylaw C-3766-92 as to penalties on taxes remaining unpaid. Taxes under the Tax Instalment Payment Plan shall be deemed to be due and owing in accordance with the provisions of this Bylaw on the due date or dates for each tax instalment payment as prescribed in this Bylaw.
5. The property taxpayer who is responsible for an Account included in the Tax Instalment Payment Plan shall pay the monthly instalments up until the time the taxes are levied against the property on the basis of the taxes levied against the property in the preceding year. Following the actual levy of the taxes for the current taxation year, the remainder of the outstanding property taxation indebtedness for the taxation year shall be discharged by equal monthly payments for the remainder of that year.
6. The monthly instalment payments described in this Bylaw shall be due and payable on the first day of each and every month throughout the taxation year.
7. The Municipality shall remove the Account of a property taxpayer from the Tax Instalment Payment Plan in the event a property taxpayer fails to make payment of each tax instalment on the due date as described herein for each instalment, or for such other reasons as are outlined within this Bylaw.
8. When the Account of a property taxpayer is removed from the Tax Instalment Payment Plan subsequent to the due date for the payment of property taxes as specified in the Tax Rate Bylaw, all unpaid taxes become immediately due and payable and the provisions of the Tax Penalty Bylaw apply immediately to all unpaid taxes.
9. When the Account of a property taxpayer is removed from the Tax Instalment Payment Plan prior to the due date for the payment of taxes as specified in the Tax Rate Bylaw, or when a property taxpayer requests removal from the Tax Instalment Payment Plan prior to the said due date for the payment of taxes, all payments made by the property taxpayer shall be credited to the Account of the property taxpayer without interest by the Municipality within thirty (30) days of receipt by the Municipality of a written request to do so that is signed by the property taxpayer or his agent. All taxes due and owing to the Municipality by the property taxpayer shall then become due and owing on the due date for the payment of taxes as specified in the Tax Rate Bylaw and the Tax Penalty Bylaw shall apply to all unpaid taxes due and owing to the Municipality after the said due dates.

**BYLAW NO. C-5482-2001**

- 3 -

10. The provisions of Municipal District's Tax Instalment Payment Plan as are described in this Bylaw shall be operational and effective as of January 1, 2002 and shall continue from year to year until the repeal of this Bylaw.
11. That Bylaw C-4607-96 is hereby repealed.

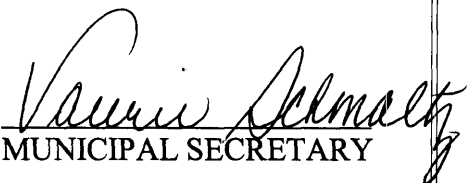
First reading to Bylaw C-5482-2001 passed by Council, assembled in the City of Calgary, in the Province of Alberta, this 18th day of December, 2001, by Councillor Schule.

Second reading to Bylaw C-5482-2001 passed by Council, assembled in the City of Calgary, in the Province of Alberta, this 18th day of December, 2001, by Councillor Konschuk.

Permission to give third and final reading to Bylaw C-5482-2001 carried unanimously by Council, assembled in the City of Calgary, in the Province of Alberta, this 18th day of December, 2001, by Councillor Cameron.

Third and final reading to Bylaw C-5482-2001 passed by Council, assembled in the City of Calgary, in the Province of Alberta, this 18th day of December, 2001, by Councillor Konschuk.

  
REEVE OR DEPUTY REEVE

  
MUNICIPAL SECRETARY