



THE CORPORATION OF THE TOWN OF FOX CREEK, ALBERTA

BYLAW NO. 850 – 2020

PAYMENT OF TAXES IN ARREARS

Being a bylaw of the Town of Fox Creek, in the Province of Alberta for the establishment of a payment plan for taxes in arrears.

WHEREAS, pursuant to Section 418 (4) of the *Municipal Government Act, Chapter M-26, Revised Statutes of Alberta, 2000* provides that Council may enter into an agreement with the owner of a parcel land for the payment of tax arrears;

AND WHEREAS, the Council of the Town of Fox Creek desires to establish a payment plan for tax arrears;

NOW THEREFORE the Town of Fox Creek, in Council duly assembled, enacts as follows:

1. Bylaw Title

1.1. This Bylaw may be cited as the "Tax Arrears Payment Plan Bylaw"

2. Definitions

- 2.1. "Applicant" means the person(s) recorded on the assessment and tax rolls in accordance with parts 9 and 10 of the MGA;
- 2.2. "Current Property Taxes" means taxes imposed in the current year;
- 2.3. "Chief Administrative Officer" means the Chief Administrative Officer of the Town or his/her designate;
- 2.4. "MGA" means the *Municipal Government Act, RSA 2000,c.M-26*;
- 2.5. "Taxes" includes all property taxes, local improvement taxes and all other taxes, charges, fees or amounts lawfully imposed against a property by the Town pursuant to the MGA or any other statute of the Province of Alberta;
- 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 pursuant to section 345 of the MGA;
- 2.7. "Town" means the municipal corporation of the Town of Fox Creek.p
- 2.8. "Year" means calendar year.

3. Tax Arrears Payment Plan

3.1. The Chief Administrative Officer is authorized to enter a 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 Tax Arrears Payment Plan.

4. Installments

- 4.1. An Applicant may, at any time, apply to the Chief Administrative Officer to enter a Tax Arrears Payment Plan to provide for the payment of arrears property taxes in monthly installments.
 - a. The term of a 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 Applicants ability to pay;
 - IV. Such other matters as the Chief Administrative Officer considers reasonably advisable; And
 - V. 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

5. Penalties

5.1. The Town agrees to the following;

- 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 remain unpaid on January 01st as set out in the Tax Penalty Bylaw.

6. Withdrawal

6.1. If an Applicant withdraws the Tax Arrears Payment Plan;

- a. All taxes in arrears and, if the date of withdrawal is after the date in which taxes are deemed due 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

- 7.1. The Chief Administrative Officer may cancel the privilege of continuing in the Tax Arrears Payment Plan, if any payment is 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 Town's NSF fee. All outstanding amounts become due and payable and are subject to the penalty provision under the current Tax Penalty Bylaw.
- 7.2. 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.
- 7.3. When an Applicant sells property to which a Tax Arrears Payment Plan applies, the 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.
- 7.4. An Applicant removed from the 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.

8. Severability

- 8.1. Every provision of this Bylaw is independent of all other provisions and it is the intention of the Council that if any provision of this Bylaw is declared invalid by a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.


9. Effective Date

9.1. This Bylaw shall come into force upon final passing thereof.

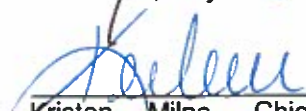
FIRST READING of Bylaw No. 850-2020 granted this 17 day of August, 2020.

SECOND READING of Bylaw No. 850-2020 granted this 17 day of August, 2020.

THIRD AND FINAL READING of Bylaw No. 850-2020 granted this 17 day of August, 2020.



Jim Hailes, Mayor



Kristen Milne, Chief Administrative Officer

