

**SMOKY LAKE COUNTY
IN THE PROVINCE OF ALBERTA
BYLAW NO. 1128-05**

Being a Bylaw to authorize the Municipal Council of the Smoky Lake County to implement a tax instalment payment plan.

WHEREAS the Municipal Government Act, RSA 2000, c M-26 ("the Act") authorizes Council to establish the day or days on which taxes or instalments thereof may be paid;

AND WHEREAS the Act permits Council to provide for the payment of taxes by instalments;

AND WHEREAS the Council of Smoky Lake County wishes to permit Smoky Lake County property taxpayers to pay property taxes imposed under the Act by way of monthly instalment payments;

NOW THEREFORE BE IT ENACTED that the Council of Smoky Lake County duly assembled enacts as follows:

1. Definitions

- 1.1. "Arrears in Taxes" means all taxes which remain unpaid after December 31 of any Tax Year, but does not include current taxes.
- 1.2. "Current Taxes" means taxes imposed in the Tax Year for which they are levied.
- 1.3. "Pre-Authorized Debit Application Form" means the form provided by the Smoky Lake County to the property tax payer.
- 1.4. "Supplementary Taxes" means taxes resulting from the enactment of a Supplementary Assessment Bylaw.
- 1.5. "Tax Year" means the annual period over which Current Taxes are calculated, commencing with January 1 and ending with December 31 of that year.

2. Tax Instalment Payment Plan

- 2.1. All property tax payers of Smoky Lake County may apply to pay their property taxes under the "Tax Instalment Payment Plan" (TIPP).
- 2.2. Property taxpayers who wish to apply to pay their property taxes under the TIPP shall apply to the Smoky Lake County Assessment and Taxation Department, and shall do so by completing a Pre-Authorized Debit Application Form.
- 2.3. In order for a property taxpayer to qualify for eligibility to participate in the TIPP all Arrears in Taxes owed by the taxpayer shall be paid in full.
- 2.4. A property taxpayer who has been accepted to pay their Current Taxes under the TIPP after the application of the late payment penalties applied under the provisions of the Late Payment Penalties Bylaw shall not be subject to the specified late payment penalties.
- 2.5. A property taxpayer who has been accepted to pay their Current Taxes under the TIPP after the application of the late payment penalties applies under the provisions of the Late Payment Penalties Bylaw shall be subject to the penalties that have been applied up to the date that the property owner has been accepted to pay their Current Taxes under the TIPP.
- 2.6. A property taxpayer who has been accepted to pay their Current Taxes under the TIPP prior to January 1 of the current year, shall pay monthly instalments up until the time the taxes are levied against the property on that basis of 1/12 of the estimated levy. The monthly instalments for the remaining months will be adjusted based on the actual tax levy after deducting payments made from January 1.

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- 2.7. A property owner who has been accepted to pay their Current Taxes under the TIPP after January 1 of the current year, shall make an initial payment equal to the total of all past due instalments. The remaining monthly payments will be calculated according to Section 2.6.
- 2.8. The monthly intalment payments described in this Bylaw shall be due on the first day of each month throughout the taxation year.
- 2.9. The monthly instalment payments described in this Bylaw shall be debited from the financial institution account specified on the Pre-Authorized Debit Application Form.
- 2.10. The Smoky Lake County Assessment and Taxation Department may remove a taxpayer from the TIPP in the event a property taxpayer fails to make payment of each tax instalment on the due date as described herein.
- 2.11. Notice of removal from the TIPP shall be sent to the property taxpayer by ordinary mail to the taxpayers address as listed on the tax roll.
- 2.12. When a property taxpayer is remove from the TIPP prior to the due date for the payment of property taxes, all unpaid property taxes become immediately due and payable and the provisions of the Late Payment Penalties Bylaw apply immediately to all unpaid taxes.
- 2.13. When a property taxpayer is removed from the TIPP prior to the due date for the payment of taxes or when a taxpayer requests removal from the TIPP prior to the due date for the payment of taxes, all payments made by the property tax payer shall be returned without interest by the Smoky Lake County Assessment and Taxation Department within 30 days of a written request from the property taxpayer.
- 2.14. An alternative payment plan may be accepted by the Smoky Lake County Assessment and Taxation Department if it results in payment of all property taxes and applicable penalties, including Supplementary Taxes and penalties, prior to December 31 of the current tax year.

3. Repeal And Effective Date

- 3.1. This Bylaw shall come into effect as and from third and final reading.

READ a First Time this 25 day of August, AD 2005.


REEVE

SEAL


CHIEF ADMINISTRATIVE OFFICER

READ a Second Time this 25 day of August, AD 2005.

READ a Third and Final Time this 25 day of August, AD 2005 and finally passed by Council.


REEVE

SEAL


CHIEF ADMINISTRATIVE OFFICER