PARKLAND COUNTY
PROVINCE OF ALBERTA

BYLAW NO. 2015-34

BEING A BYLAW OF PARKLAND COUNTY FOR THE IMPLEMENTATION OF A PRE-AUTHORIZED TAX PAYMENT PLAN

WHEREAS under the provisions of Section 340(1) of the *Municipal Government Act*, RSA 2000, Chapter M-26, as amended, a council may by bylaw permit taxes to be paid by instalments, at the option of the taxpayer; and

WHEREAS under the provisions of Section 340(2) of the *Municipal Government Act*, RSA 2000, Chapter M-26, as amended, a person who wishes to pay taxes by instalments must make an agreement with the council authorizing that method of payment; and

WHEREAS Parkland County Council wishes to establish the terms and conditions of a pre-authorized tax payment plan that will allow taxpayers of Parkland County to pay taxes in monthly instalments;

NOW THEREFORE Council of Parkland County in regular meeting duly assembled hereby enacts the following:

1. This bylaw shall be known as the "Pre-Authorized Tax Payment Bylaw".

2. In this bylaw:

   a) "County" means the municipality of Parkland County;

   b) "PAD Process" means pre-authorized debit process which will allow money to be electronically transferred from the Taxpayer's bank account to the County's bank account;

   c) "Payment" means the monthly instalment to be transferred from the Taxpayer's bank account to the County's bank account through the PAD Process;

   d) "Payment Date" means the day each month upon which the money will be transferred through use of the PAD Process;

   e) "Payment Plan" means an agreement between the County and the Taxpayer authorizing the Payment of Taxes in monthly instalments through the PAD Process;

   f) "Tax Office" means Taxation Services within the Financial Services Department of Parkland County;

   g) "Taxes" means property taxes, school taxes, local improvement taxes and any other tax or charge that may be placed on the property tax roll within Parkland County;

   h) "Taxpayer" means the individual or corporation liable to pay the Taxes placed on the property tax roll of a property.

3. A Taxpayer who wishes to enroll on the pre-authorized Payment Plan must submit an application to the Tax Office for approval.

   a) An application for enrolment in the pre-authorized Payment Plan shall include:

      i. A completed application form signed by the Taxpayer; and

      ii. A void cheque or other documentation that allows the County to utilize the PAD Process in the operation of the pre-authorized Payment Plan.

4. The Tax Office shall calculate the amount of the Payments for each approved pre-authorized Payment plan at the time the Taxpayer's application is accepted for enrolment onto the Payment Plan. The Payments shall be monthly instalments calculated so that the cumulative Payments will pay, in full, the outstanding balance of the Taxes by the end of the calendar year.

5. The Tax Office may recalculate the Payment at any time and shall advise the Taxpayer, in writing, of any change in the amount of the monthly Payment to be made.

6. Should a Payment be returned for any reason, the Taxpayer shall pay a service charge to the County, in an amount set by the current Fees and Charges schedule, every time the Electronic Funds Transfer (EFT) process fails. The returned Payment and service charge must be replaced within fourteen (14) days of the Payment being returned. If this occurs a second time, the plan may be terminated at the discretion of the Tax Office. All Taxes will then become due and payable.

7. The Taxpayer shall notify the Tax Office, in writing, no less than ten (10) business days in advance of the next Payment Date, if the Taxpayer wishes to change the bank account from which the funds are withdrawn. Any notice of a change in bank account received less than ten (10) days in advance of the Payment Date shall be effective on the next following Payment Date.

8. Should the property be sold, it is the Taxpayer's responsibility to notify the Tax Office immediately and to complete the appropriate form to stop the pre-authorized Payment. Payments shall continue to be taken through the PAD Process unless and until the person from whose account the Payments are taken notifies the Tax Department, in writing, that the Payment Plan should be terminated.

9. No penalties shall be imposed with respect to the outstanding balance of the Taxes for the current year so long as the Payment Plan of the Taxpayer remains in good standing.

10. The Payment Plan is no longer in good standing if the plan is terminated by the Tax Office, or the PAD process fails in any two (2) months of a calendar year, or the Taxpayer fails to replace the missed payment or fails to pay a service charge imposed by the Tax Office.

11. Once the Payment Plan is not in good standing then penalties shall be applied to the outstanding balance of the Taxes for the current year in accordance with the Tax Penalty Bylaw, and the balance outstanding on the tax roll shall immediately be due and payable.

ENACTMENT/TRANSITION

12. Should any provision of this bylaw be deemed invalid then such invalid provision will be severed from this bylaw and such severance will not affect the validity of the remaining portions of this bylaw, except to the extent necessary to give effect to such severance.

13. Bylaw No. 40-89 is hereby repealed.

14. This bylaw shall come into force and take effect on the day of the third and final reading thereof.

READ A FIRST TIME this 10th day of November, 2015.

READ A SECOND TIME this 10th day of November, 2015.

READ A THIRD TIME and finally passed this 10th day of November, 2015.

Mayor

Manager, Legislative and Administrative Services