

TOWN OF SLAVE LAKE
BYLAW #31-2017
PRE-AUTHORIZED TAX INSTALLMENT PAYMENT PLAN BYLAW

A BYLAW OF THE Town of Slave Lake, in the Province of Alberta to rescind Bylaw #30-1988 and re-establish the terms and conditions of the Pre-Authorized Tax Installment Payment Plan for the payment of Property Tax Levies and Local Improvement Taxes in monthly installments.

WHEREAS, it is deemed expedient to re-establish the terms and conditions of a Pre-Authorized Tax Installment Payment Plan for Property Tax Levies and Local Improvement Taxes.

NOW THEREFORE the Council of the Town of Slave Lake, duly assembled, enacts as follows:

THAT, in regard to payment of the property tax levy, Section 340 of the Municipal Government Act, R.S.A 2000, Chapter M-26, a council may by bylaw permit taxes to be paid by installments, at the option of the taxpayer.

1. Ratepayers of the Town of Slave Lake may apply to enter into the Pre-Authorized Tax Installment Payment Plan to provide for the payment of Property Taxes and Local Improvement Taxes from January to December in any year provided that the following conditions are met:
 - a) The Pre-Authorized Tax Installment Payment Plan shall commence provided that all previous Local Improvement Taxes, Penalties, and Tax Arrears are fully paid before entering into the Pre-Authorized Tax Installment Payment Plan.
 - b) Account must be in good standing and all amounts due must be paid in full at the time of application.
 - c) Application must be received at the Town of Slave Lake office by the 5th of the month in which payments are requested to commence.
2. An application for enrollment shall include:
 - a) A completed Pre-Authorized Tax Installment Payment Plan application form signed by the ratepayer and the account holder
 - b) A void cheque or an account confirmation from the bank of the account holder.
3. Payment for the Pre-Authorized Tax Installment Payment Plan shall only be made by way of automatic withdrawal of funds, or post-dated cheque, from a chequing/savings account at a Canadian financial institution.
4. The Pre-Authorized Tax Installment Payment Plan monthly installments for January to May will be based on the preceding year's actual levy divided by twelve. Installments for June to December will be based on the remaining current years levy and will be divided evenly to ensure the current year's taxes will be paid in full by December 31st of that year.
5. In the event of an assessment update, or a supplemental assessment being issued, that affects the levy amount, the monthly payment plan will be adjusted to ensure the account reaches a zero balance as of December 31st.

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6. Pre-Authorized Tax Installment Payment Plan installments may be paid on either the 15th or the last day of each month, or on both the 15th and the last day of each month as indicated by the ratepayer.
7. No penalties shall be applied to an account that is on the Pre-Authorized Tax Installment Payment Plan as long as the Pre-Authorized Tax Installment Payment Plan is in good standing.
8. Once the Pre-Authorized Tax Installment Payment Plan has been cancelled, by either the Town of Slave Lake or the ratepayer, any amount outstanding shall become due and payable and any applicable penalties shall be applied to the outstanding balance on the account. In the event that property taxes are outstanding and the property has been sold, the new owner shall have a term of thirty (30) days to either pay the outstanding property taxes in full, or sign up for a Pre-Authorized Tax Installment Payment Plan, before penalties are applied.
9. Payments for the Pre-Authorized Tax Installment Payment Plan may be recalculated at any time and the ratepayer shall be advised, in writing, of any change in the amount of the payment for the Pre-Authorized Tax Installment Payment Plan.
10. Changes to the amount of the payment for the Pre-Authorized Tax Installment Payment Plan shall be effective as of the payment date specified in the notice of change in payment sent by the Town of Slave Lake.
11. It is the responsibility of the ratepayer to notify the Town of Slave Lake, in writing, and no less than 10 days in advance of the next payment date, if the ratepayer wishes to change the bank account from which the funds are to be transferred from, if they would like to change the date of payment, or if the ratepayer would like to cancel the payment plan for any reason. Any changes received less than ten days in advance of the payment date shall be effective on the next payment date.
12. Any payments made toward the outstanding property tax levy are non-refundable.
13. In the event of a transfer of utility charges to the property tax roll account, the ratepayer will have thirty (30) days from the date of transfer to pay the outstanding amount. This amount cannot be withdrawn from the account and must be paid separately by either the ratepayer or the account holder. Accepted methods of payment include interact, eft, cheque, cash or money order.
14. In the event of a missed Pre-Authorized Tax Installment Payment Plan payment the ratepayer will have thirty (30) days from the missed payment date to make up the missed Pre-Authorized Tax Installment Payment Plan payment and any additional fees this may have incurred. This amount cannot be withdrawn from the account and must be paid separately by either the ratepayer or the account holder. Accepted methods of payment include interact, eft, cheque, cash or money order.

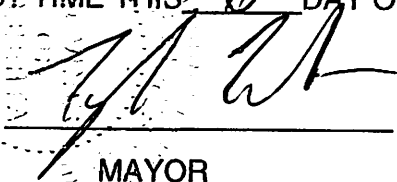
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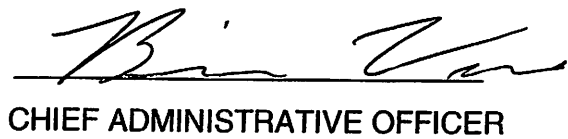
15. In the event that any Property Taxes remain unpaid after December 31st, they will be subject to the 10% penalty applied on January 1st. This amount must be paid in full in order to continue on the Pre-Authorized Tax Installment Payment Plan.
16. The Town of Slave Lake may cancel the privilege of continuing in the Pre-Authorized Tax Installment Payment Plan if:
- a) Two Pre-Authorized Tax Installment Payment Plan installments fail to be honored in one calendar year.
 - b) If an account goes in arrears and is not cleared up within the specified timeline given by the Town of Slave Lake.
 - c) If a missed Pre-Authorized Tax Installment Payment Plan payment or utility transfer are not paid within the timeline specified.
17. Should a Pre-Authorized Tax Installment Payment Plan be cancelled, for any reason, the ratepayer must wait until the next calendar year to re-apply for the Pre-Authorized Tax Installment Payment Plan.

EFFECTIVE DATE

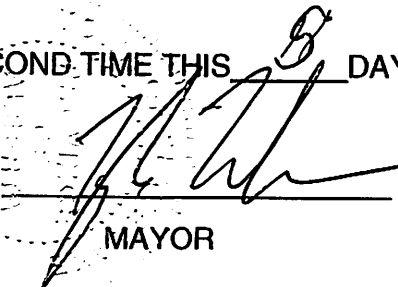
This By-law shall come into force and have full effect upon Third Reading.

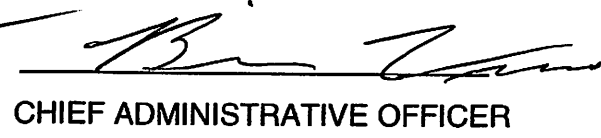
READ A FIRST TIME THIS 15 DAY OF Dec. 2017.


MAYOR

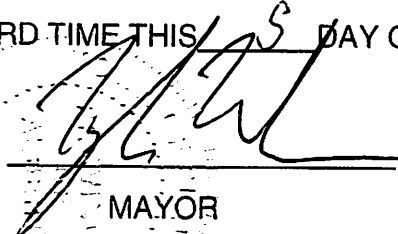

CHIEF ADMINISTRATIVE OFFICER

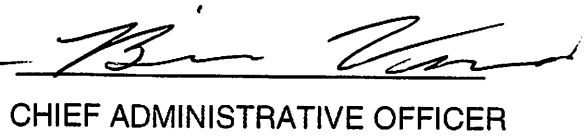
READ A SECOND TIME THIS 15 DAY OF Dec 2017.


MAYOR


CHIEF ADMINISTRATIVE OFFICER

READ A THIRD TIME THIS 15 DAY OF Dec. 2017.


MAYOR


CHIEF ADMINISTRATIVE OFFICER

