

BYLAW NO. 3-2015

**A BYLAW OF THE VILLAGE OF HOLDEN
IN THE PROVINCE OF ALBERTA
TO PROVIDE FOR INSTALLMENT PAYMENTS, AND PENALTIES WITH RESPECT TO
PAYMENT OR NON-PAYMENT OF TAXES**

WHEREAS The Municipal Government Act, RSA 2000, Chapter M-26, as amended from time to time, is the authority for Council to establish methods of tax payments and penalties for non-payment or late payment of taxes;

NOW THEREFORE the Council of the Village of Holden in the Province of Alberta, in regular meeting, duly assembled, hereby enacts as follows:

1. CITATION

- 1.1. This Bylaw shall be cited as the "Tax Payment and Penalties Bylaw".

2. DEFINITIONS

- 2.1 "Council" refers to the Council of the Village of Holden;
- 2.2 "Taxes" includes all property taxes, local improvement taxes, and all other taxes lawfully imposed by the Village of Holden pursuant to the Municipal Government Act or any other statute of the Province of Alberta;
- 2.3 "Taxpayer" means the owner of the property being taxed, the business being taxed and where taxes are paid by another on behalf of the owner or the business, the person who actually pays the taxes;
- 2.4 "Village" refers to the Village of Holden.

3. PENALTIES ON TAXES

- 3.1 Current: To any current Taxes remaining unpaid seventy (70) days after the date of mailing the tax notice there shall be added by way of penalty eighteen percent (18%).
- 3.2 Arrears: To all Taxes remaining unpaid after the close of business on December 31st there shall be added by way of penalty eighteen percent (18%).

4. PAYMENT OF TAXES ON A MONTHLY BASIS

- 4.1 A Taxpayer may pay Taxes on a monthly basis for the current year subject to the following conditions:
- a) Any time up to and including January 31st of the current year, the Taxpayer shall notify the Municipality that he desires to pay his Taxes (including arrears from any previous year) on a monthly basis.
- b) For the first seven (7) months of the current year, the Taxpayer shall pay a monthly payment equivalent to one-twelfth (1/12) of the Estimated Tax, based on the previous year's tax notice, plus one twelfth (1/12) of any arrears.

- c) For the last five (5) months of the current year, the Taxpayer shall make monthly payments equivalent to one fifth (1/5) of the balance of the tax levy for the current year after the deduction of payments for the first seven (7) months. Payments on arrears will continue as indicated in paragraph (b) above.
 - d) Provided that the conditions in paragraphs (a), (b), and (c) are complied with, the penalties referred to in Section 3 shall not be imposed.
 - e) If a monthly payment is in default for two consecutive months, the monthly payment plan will be cancelled without notice and penalties will be added in accordance with Section 3 of this Bylaw.
- 4.2 Notwithstanding Section 4.1, a Taxpayer may pay Taxes on a monthly basis for beginning after January 31st provided the following conditions are met:
- a) The Taxpayer shall notify the Municipality at any time during the current year that he desires to pay his Taxes (including arrears from any previous year) on a monthly basis.
 - b) Tax payments are calculated as if the Taxpayer had applied for monthly payments on or before January 31st in accordance with Section 4.1.
 - c) A monthly installment plan beginning after January 31st will include current taxes and any arrears owing, and will not be subject to the penalties listed in Section 3 provided the full balance is paid by December 31st.

5. OTHER TAX PAYMENT PLANS:

5.1 Notwithstanding Section 4, a Taxpayer may enter into an agreement for the payment of Taxes by installment with terms and conditions differing from those contained in this Bylaw if approved by Village administration.

6. **EFFECTIVE DATE:** This bylaw takes effect on the date of final passage and upon such final passage Bylaw No. 3-2009 shall be repealed.

READ A FIRST TIME this 15th day of June, 2015

READ A SECOND TIME this 15th day of June, 2015

READ A THIRD TIME and finally passed this 15th day of June, 2015

Mayor

Chief Administrative Officer