

TOWN OF THREE HILLS

Bylaw No. 1489-23

PRE-AUTHORIZED TAX PAYMENT PLAN BYLAW

A BYLAW OF THE TOWN OF THREE HILLS, IN THE PROVINCE OF ALBERTA, TO PROVIDE FOR THE PAYMENT OF TAXES.

WHEREAS pursuant to section 340 of the *Municipal Government Act*, RSA 2000, C. M-26, as amended, a Council shall establish a bylaw to permit taxes to be paid by instalments at the option of the taxpayer;

AND WHEREAS the Council of the Town of Three Hills desires to establish a pre-authorized tax payment plan in the Town of Three Hills;

NOW THEREFORE, the Council of the Town of Three Hills, duly assembled, hereby enacts as follows:

PART I: TITLE, DEFINITIONS, AND INTERPRETATIONS

1. SHORT TITLE

1.1. This Bylaw shall be cited as the "Pre-Authorized Tax Payment Plan Bylaw".

2. DEFINITIONS

2.1. In this Bylaw, unless the context otherwise requires:

- 2.1.1. "Applicant" shall mean the person(s) recorded on the assessment and tax rolls in accordance with the *Municipal Government Act*.
- 2.1.2. "CAO" shall mean the Chief Administrative Officer for the Town of Three Hills or his designate.
- 2.1.3. "Council" shall mean the body of elected officials who govern the Town.
- 2.1.4. "Current Property Taxes" shall mean Taxes imposed in the current year.
- 2.1.5. "Taxes" shall include 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 *Municipal Government Act* or any other statute of the Province of Alberta.
- 2.1.6. "Town" shall mean the Town of Three Hills.
- 2.1.7. "Year" shall mean calendar year.



3. INTERPRETATION

- 3.1. The headings in this Bylaw are for reference purposes only.
- 3.2. Nothing in this Bylaw shall be interpreted as conflicting with any Provincial or Federal legislation.
- 3.3. Where any provision of this Bylaw conflicts with any Provincial or Federal legislation, the Provincial or Federal legislation shall take precedence.
- 3.4. Each provision of this Bylaw is independent of all other provisions and if any provision is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw remain valid and in force.

PART II: PRE-AUTHORIZED TAX PAYMENT PLAN

4. SCOPE

- 4.1. This Bylaw shall apply to taxpayers whose account is not in arrears.
- 4.2. Taxpayers with an account in arrears shall be subject to the provisions established in the Town's Pre-Authorized Tax Arrears Payment Plan Bylaw, as amended.

5. INSTALLMENTS

- 5.1. An Applicant is hereby granted the right to enter a Pre-Authorized Tax Payment Plan to provide for the payment of Current Property Taxes in monthly instalments from January to December in any Year.
- 5.2. Monthly instalments shall be directly debited from the Applicant's bank account on the first day of each month.
- 5.3. The Applicant shall commence payment on the plan January 1st, or the month following receipt by the Town of a completed and endorsed Pre-Authorized Tax Payment Plan Form.
- 5.4. If commencing on the Pre-Authorized Tax Payment Plan after January 1st but prior to July 1st of the current Year,
 - 5.4.1. the Applicant has the option to pay all monthly instalments due up to the date of commencement and then start on the program, or
 - 5.4.2. the Applicant agrees to commence with increased monthly payments so that their tax balance is zero by the December 1st payment.
- 5.5. An Applicant wanting to start a Pre-Authorized Tax Payment Plan after July 1st will be required to pay all penalties incurred during the year as part of the program.
- 5.6. A purchaser may start a Pre-Authorized Tax Payment Plan without penalty when the purchaser gains title to the property and pays all instalments due up to the date of commencement.
- 5.7. Taxpayers will continue on the Pre-Authorized Tax Payment Plan until the agreement is terminated by either the Applicant or the Town.

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6. DEFAULT AND NOTICE

- 6.1. The CAO may cancel or revoke Pre-Authorized Tax Payment Plan privileges if any two (2) payments withdrawn from the account are dishonoured 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, as outlined in the Master Rates, Fees and Charges Bylaw, as amended. All outstanding amounts become due and payable and are subject to penalties as outlined in the Master Rates, Fees and Charges Bylaw, as amended.
- 6.2. The Applicant shall be responsible for advising the Town, in writing, of any changes required in the following month by no later than the 20th day of the month prior. This includes, but is not limited to:
 - 6.2.1. applicant information;
 - 6.2.2. account information;
 - 6.2.3. sale of property; or
 - 6.2.4. cancellation of the Pre-Authorized Tax Payment Plan.
- 6.3. If the plan is cancelled, all outstanding amounts become immediately due and payable and are subject to the penalties as outlined in the Master Rates, Fees and Charges Bylaw as amended.
- 6.4. An Applicant removed from the Pre-Authorized Tax Payment Plan for any reason, will not be reinstated for the same property on the same Pre-Authorized Tax Payment Plan until the following year pending application and conditional to approval of the CAO.

PART IV: SEVERABILITY, REPEAL & ENACTMENT

7. SEVERABILITY

- 7.1. Every provision of this Bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.
- 7.2. Should any section or part of this Bylaw be found to be improperly enacted or ultra vires, for any reason, then such section or part shall be regarded as being severable from the Bylaw and the Bylaw remaining after such severance shall be effective and enforceable.

8. REPEAL

- 8.1. Bylaw No. 1465-20 – Pre-Authorized Tax Payment Plan Bylaw is hereby repealed.

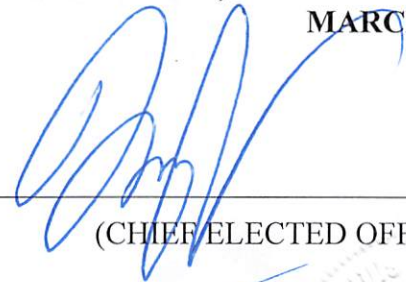
9. ENACTMENT

9.1. This Bylaw shall come into force and effect on the final date of passing thereof.

READ A FIRST TIME THIS 13TH DAY OF MARCH 2023.

READ A SECOND TIME THIS 13TH DAY OF MARCH 2023.

READ A THIRD TIME AND FINAL TIME, with unanimous consent, THIS 13TH DAY OF MARCH 2023.



(CHIEF ELECTED OFFICIAL)



(CHIEF ADMINISTRATIVE OFFICER)



SEAL

SECRET

CONFIDENTIAL - SECURITY INFORMATION

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