

CITY OF ST. ALBERT

BYLAW 14/2002

Being a Bylaw for the Implementation of a Pre-Authorized Tax Payment Plan, Repeal of Bylaw 27/82 & Repeal of Bylaw 26/95.

WHEREAS Section 340 of the Municipal Government Act, R.S.A. 2000, c. M-26, allows Council to, by bylaw, permit taxes to be paid by instalments.

AND WHEREAS Council wishes to establish the terms and conditions of a pre-authorized tax payment plan that will allow taxpayers of St. Albert to pay taxes in monthly instalments.

The Council of the City of St. Albert, duly assembled, hereby ENACTS AS FOLLOWS:

Title

1. This Bylaw may be referred to as the "Pre-Authorized Tax Payment Plan Bylaw".

Definitions

2. In this Bylaw:

- (a) "City" means the municipal corporation of the City of St. Albert;
- (b) "EFT Process" means the electronic funds transfer process which will allow money to be electronically transferred from the Taxpayer's bank account to the City's bank account;
- (c) "Manager" means the person designated by the City Manager as the General Manager, Corporate Services Department, and if no one is so designated, the City Manager;
- (d) "Master Rates Bylaw" means Bylaw 1/82 as amended from time to time;
- (e) "Payment" means the monthly instalment to be transferred from a Taxpayer's bank account to the City account through the EFT Process;
- (f) "Payment Date" means the day each month upon which money will be transferred through use of the EFT Process;
- (g) "Payment Plan" means an agreement between the City and the Taxpayer authorizing the payment of Taxes in monthly instalments through an EFT Process;
- (h) "Property Tax Penalty Bylaw" means the bylaw, in effect as of the date a Payment Plan ceases to be in good standing, pursuant to which the City imposes penalties on outstanding Taxes;
- (i) "Taxes" means property taxes, school taxes, local improvement taxes and any other tax or charge that may be placed on the property tax roll of a property within the City of St. Albert;
- (j) "Taxpayer" means the individual or corporation liable to pay the Taxes placed on the property tax roll of a property.

The Plan

3. Taxpayers may pay Taxes in monthly instalments, and no penalties shall be applied to the current year's taxes, provided the Taxpayer:

- (a) is approved for enrolment in the Payment Plan; and
- (b) has arranged for payments to be made by way of an EFT Process.

Enrolment

4. (1) A Taxpayer who wishes to enrol in the Payment Plan must submit an application to the Manager for approval.

(2) An application for enrolment in the Payment Plan shall include:

- (a) a completed application form signed by the Taxpayer; and
- (b) a void cheque or other documentation that would allow the City to utilize the EFT Process in the operation of the Payment Plan.

Acceptance

5. (1) The Manager may refuse an application for enrolment in the Payment Plan.

(2) At the time the Manager notifies the Taxpayer that the application for enrolment in the Payment Plan has been accepted, the Manager shall also advise the Taxpayer as to the Payment Date and the amount of the monthly instalments to be transferred through the EFT Process.

Payments

6. (1) The Manager shall calculate the amount of the Payments for each approved Payment Plan at the time the Taxpayer's application is accepted for enrolment into 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.

(2) The Manager may recalculate the Payment at any time and shall advise the Taxpayer, in writing, of any change in the amount of the Payment to be made.

(3) Changes in the amount of the Payment shall be effective as of the Payment Date specified in the notice of the change in Payment sent by the Manager to the Taxpayer.

(4) The Taxpayer shall notify the Manager, in writing, no less than fourteen (14) days in advance of the next Payment Date, if the Taxpayer wishes to change the bank account from which the funds are to be transferred. Any notice of a change in bank account received less than fourteen (14) days in advance of the Payment Date shall be effective on the next following Payment Date.

Penalties and Charges

7. (1) No penalties shall be imposed with respect to the outstanding balance of the Taxes for the current year for so long as the Payment Plan of the Taxpayer remains in good standing. The Payment Plan is no longer in good standing if the EFT Process fails in any two (2) months of a calendar year or if the Taxpayer fails to pay a service charge imposed by the Manager.

(2) The Taxpayer shall pay a service charge to the City, in an amount set by the Master Rates Bylaw, every time the EFT Process fails. The service charge shall be due and payable immediately upon the Taxpayer being notified by the Manager that the EFT Process has failed for the Payment.

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

(4) For the purposes of this Bylaw the EFT Process will be deemed to have failed when the Taxpayer's bank notifies the City that a fund transfer will not be processed.

(5) Notwithstanding the enrolment of the Taxpayer in the Payment Plan, penalties shall be imposed on Taxes for previous years in accordance with the Property Tax Penalty Bylaw.

Termination of the Payment Plan

8. (1) The Manager may cancel a Taxpayer's enrolment in the Payment Plan if the Payment Plan is no longer in good standing.

(2) Unless enrolment in the Payment Plan is cancelled by the Manager, Payments shall continue to be taken through the EFT Process unless and until the person or corporation from whose account the Payments are taken notifies the Manager, in writing, that the Payment Plan should be terminated. In such a case, the termination of the Payment Plan shall be effective fourteen (14) days after the Manager receives the written notification.

Delegation

9. The Manager is authorized to further delegate any authority given to the Manager under this Bylaw.

Repeal

10. (1) Pre-Authorized Payment Plans currently in place pursuant to Bylaw 27/82 are hereby continued under this Bylaw

(2) Bylaw 27/82, being a Bylaw for the Implementation of a Pre-Authorized Tax Payment Plan is repealed.

(3) Bylaw 26/95, being a Tax Prepayment Discount Plan Bylaw is repealed.

READ a first time this 15th day of April 2002.

READ a second time this 6th day of May 2002.

READ a third time this 6th day of May 2002.

SIGNED AND PASSED this _____ day of May 2002.

MAYOR

CHIEF LEGISLATIVE OFFICER