

BYLAW 20-04
“Tax Arrears Payment Plan Bylaw”

**A BYLAW TO PROVIDE FOR INSTALMENT PAYMENTS OF PROPERTY TAXES IN
ARREARS WITHIN THE VILLAGE OF BRETON, PROVINCE OF ALBERTA**

WHEREAS, the Village of Breton Council considers it advisable to establish a tax arrears instalment payment plan;

NOW THEREFORE: Council of the Village of Breton, in the Province of Alberta,
Duly Assembled, Enacts as Follows:

1. TITLE

This Bylaw may be referred to as the “Tax Arrears Payment Plan Bylaw”.

2. TAX ARREARS INSTALMENT PAYMENT PLAN

There is hereby established a plan for payment of both current taxes and taxes in arrears by instalments to be known as the “Tax Arrears Instalment Payment Plan” (TAPP).

3. DEFINITIONS

In this Bylaw

- (1) “Plan” means the Tax Arrears Instalment Payment Plan established pursuant to Section 2 above;
- (3) “taxes” includes all property taxes, business taxes, local improvement taxes and business revitalization zone taxes and all other taxes, charges, fees or amounts lawfully imposed against a property by the Village of Breton pursuant to the Municipal Government Act or any other statute of the Province of Alberta;
- (4) “taxes in arrears” means taxes, which remain unpaid after December 31 of the year in which they were imposed, including penalties on such taxes;
- (5) “taxpayer” means a person liable to pay taxes;
- (6) “Village” means the Village of Breton; and
- (7) “year” means calendar year.

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4. APPLICATION

- (1) A taxpayer with taxes in arrears due and owing to the Village may, at any time, apply to the CAO to pay current taxes and taxes in arrears pursuant to the Plan and shall not be included in the Plan until approved by the CAO.
- (2) An application pursuant to subsection (1) shall be approved by the CAO provided the following conditions have been satisfied:
 - (a) the taxpayer shall have completed all agreements and forms prescribed by the CAO;
 - (b) the taxpayer shall undertake to pay all taxes and taxes in arrears pursuant to the Tax Arrears Plan on a monthly installment basis over a term not exceeding thirty-six (36) months; and;
- (3) The effective date of the Plan shall be the date the Taxpayer’s application is approved by the CAO.
- (4) Subject to sections 7, 8, and 9, upon approval of an application by a taxpayer pursuant to this section the taxpayer shall pay all taxes pursuant to the Plan without further application under this Bylaw.
- (5) The CAO may refuse a taxpayer’s application to be included in the Plan for reasons as set out in this Bylaw.

5. MONTHLY INSTALMENTS

- (1) Taxes paid in accordance with the Plan shall be paid in monthly instalments by pre-authorized transfer of funds from an account of the taxpayer at a Bank, Treasury Branch, Trust Company, or Credit Union on the first day of each and every calendar month during the term of the Plan.
- (2) The term of a plan shall be determined by the CAO having regard to:
 - (a) the Taxpayer’s ability to pay;
 - (b) the amount of taxes in arrears
 - (c) the requirements of the current Municipal Government Act, regarding the recovery of tax arrears; and
 - (d) such other matters as the CAO considers relevant;and shall not exceed a maximum of thirty-six (36) months from the effective date of the Plan.
- (3) The number of monthly instalments to be paid pursuant to subsection 5(1) shall be calculated by determining the sum total of:
 - (a) the estimated current taxes payable during the term of the Plan;
 - (b) all taxes in arrears up to the effective date of the Plan; and
 - (c) the estimated penalties pursuant to section 6 based upon the term of the

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Plan; divided by the number of months of the Plan. All monthly instalments shall be applied first in payment of taxes in arrears.

- (4) After the commencement of the Plan the Taxpayer may apply to:
 - (a) have the term of the Plan reduced; or
 - (b) if the term of the Plan is less than thirty-six (36) months, have the term of the Plan extended, subject to the discretion of the CAO having regard to subsection 5(2), to the maximum of thirty-six (36) months.
- (5) Upon the term being reduced or extended, the monthly instalments shall be adjusted by the CAO accordingly.

6. PENALTIES

Penalties pursuant to Tax Penalty Bylaw shall be applied to current taxes and taxes in arrears during the term of the Plan.

7. WITHDRAWAL FROM PLAN

- (1) A taxpayer paying taxes pursuant to the Plan may withdraw from the Plan at any time upon at least two (2) weeks written notice prior to the due date for the next instalment to the CAO.
- (2) In the event that a taxpayer withdraws from the Plan:
 - (a) all taxes in arrears, current taxes, and penalties pursuant to the Annual Rates of Taxation Bylaw, shall immediately become due and payable on the effective date of the withdrawal; and
 - (b) the taxpayer shall be liable to pay penalties on unpaid taxes accruing following withdrawal from the Plan.

8. DEFAULT

- (1) If a monthly instalment required to be paid to a Plan remains unpaid by the 4th day of the month for which it is payable pursuant to this Bylaw, the Taxpayer shall be deemed to be in default of the Plan.
- (2) In the event of default, the participation of the Taxpayer in the Plan may be cancelled at the discretion of the CAO, however should the Taxpayer default more than twice during the term of the Plan; the Plan shall be automatically cancelled.
- (3) Notice of cancellation pursuant to subsection 8 (2) will be sent to the taxpayer by ordinary mail to the taxpayers last known address as listed on the tax roll.
- (4) In the event that the participation of a taxpayer in the Plan is cancelled all taxes in

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arrears, current taxes, and penalties pursuant to the Annual Rates of Taxation Bylaw, shall become due and payable on the effective date of cancellation.

- (5) The taxpayer shall be liable to pay all charges and penalties accruing following cancellation on the amounts remaining unpaid.

9. SALE OF LAND

In the event that a Taxpayer sells property to which a Plan applies, the Plan shall be deemed to be cancelled and all taxes in arrears, current taxes, and penalties pursuant to the Annual Rates of Taxation Bylaw, shall become due and payable effective on the date of closing.

10. ADJUSTMENT OF MONTHLY INSTALMENTS

- (1) In addition to any other revisions or adjustments described in this Bylaw, the CAO may revise or adjust the amounts of monthly instalments payable under the Plan::
- (a) to reflect changes to the assessed value of the property or business, or tax rate as may be required;
 - (b) to reflect changes in the tax penalty rate pursuant to the Annual Rates of Taxation Bylaw;
 - (c) to account for a lump sum payment of taxes made by the Taxpayer;
 - (d) to reflect the imposition, termination or lump sum payment of local improvement charges;
 - (e) to reflect the increase in payments and penalties required as a result of a failure to pay a monthly instalment;
 - (f) to provide for payment pursuant to the Plan, of amounts which in the event of non-payment are deemed at law to be taxes or to be recoverable as or in the same manner as taxes; or
 - (g) to provide for or reflect such other matters as the CAO reasonably considers relevant.

11 APPEAL

- (1) A taxpayer with taxes in arrears due and owing to the Village who believes that a decision of the CAO unfairly affects them may appeal to Village Council by delivering an Appeal Notice in person or sending it by mail to:

Village Office
Carolyn Strand Civic Centre
4916 - 50 Ave, PO Box 480
Breton, Alberta T0C 0P0

within 14 days after notification of the decision.


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- (2) If the CAO receives an Appeal Notice within 14 days after notification of a decision, the CAO must advise Village Council.
- (3) Village Council will set a date for an appeal hearing, and when Village Council has set a date for the hearing, the CAO must send written notice of the date of the hearing to the Appellant at the address given in the Appeal Notice
- (4) If the CAO receives the Appeal Notice after the 14 day period referred to in Section 11.(2) above, the CAO will not advise Village Council nor will Village Council set a hearing date, but the CAO will notify the Appellant at the address given in the Appeal Notice that the appeal will not be heard.
- (5) After hearing the appeal, Village Council may confirm, vary, substitute or cancel the decision of the CAO.
- (6) The Village must serve written notice of Village Council’s decision by delivering it or sending it by mail to the Appellant at the address given in the Appeal Notice.

12. EFFECTIVE

This bylaw shall come into effect upon Third and Final Reading, and shall continue from year to year until the Repeal of this Bylaw.

Read a first time on this 14th day of October, 2020.



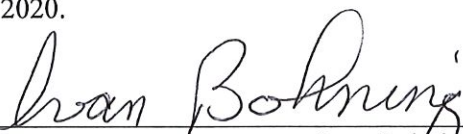
Ivan Bohning, Mayor



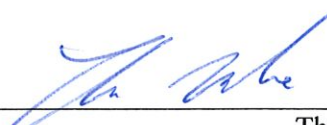
Therese Wiebe, CAO

Read a second time on this 12th day of November, 2020.

Read a third and final time on this 12th day of November, 2020.



Ivan Bohning, Mayor



Therese Wiebe, CAO