

BYLAW NO. 2014-02

A BYLAW OF BIRCH HILLS COUNTY IN THE PROVINCE OF ALBERTA TO PERMIT TAXES TO BE PAID BY INSTALLMENTS

WHEREAS pursuant to s. 340 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, Council may by bylaw permit taxes to be paid by installments at the option of the taxpayer;

AND WHEREAS Council wishes to establish a pre-authorized tax payment plan in Birch Hills County;

1. A Taxpayer may enter into a tax installment payment plan to provide for the payment of taxes in equal monthly installments from January to December of each year.
2. All previous year's taxes must be paid in full in order to enter a tax installment payment plan.
3. The amount of the installment payment shall be calculated based on the previous year's taxes unless the tax payer wishes to pay a higher amount.
4. If the current year's taxes are more than the previous year's taxes, the Taxpayer will have to pay the difference by December 31 of that year. Any amount not received by December 31, will be subject to penalties for tax arrears.
5. No interest or discount will be applied against any tax installment payment.
6. No penalties will be applied on any outstanding balance for those properties subject to a tax installment payment plan.
7. If a tax installment payment fails to be honoured, the amount of the payment must be paid by the taxpayer within thirty days. If the payment is not made within thirty days, the CAO may cancel the tax installment payment plan.
8. If a tax installment payment plan is cancelled prior to the tax due date, any outstanding tax amounts are subject to the regular penalties.

READ A FIRST TIME THIS 9TH DAY OF OCTOBER, 2014.

READ A SECOND TIME THIS 23TH DAY OF OCTOBER, 2014

READ A THIRD TIME AND PASSED THIS 23TH DAY OF OCTOBER, 2014.

_Original Signed By
Marvin Doran,
REEVE

_Original Signed By
Harold Northcott,
C.A.O.