

**BYLAW #916
TOWN OF BEAVERLODGE**

A BYLAW OF THE TOWN OF BEAVERLODGE TO PROVIDE PENALTIES ON UNPAID TAXES, AND PAYMENT OF TAXES BY INSTALMENTS.

THE MUNICIPAL COUNCIL OF THE TOWN OF BEAVERLODGE, IN THE PROVINCE OF ALBERTA, DULY ASSEMBLED ENACTS AS FOLLOWS:

DEFINITIONS

1. In this Bylaw:
 - a. "Act" means the Municipal Government Act;
 - b. "Town", "property taxes", "local improvement taxes" and other words and phrases defined or used in the Act shall have the meaning provided or attributed in the Act.

DUE DATES

2. All property taxes and local improvement taxes shall be payable on the due date shown on the notice.

PENALTIES

3. (1) That any and all current year taxes that remain unpaid as at 12:00 p.m. (midnight) on July 31 of that current year, on the tax roll of the Town of Beaverlodge, shall be subject to a penalty of twelve percent (12%) ; and
 - (2) That any and all current year taxes that remain unpaid as at 12:00 p.m. (midnight) on August 31 of that current year, on the tax roll of the Town of Beaverlodge, shall be subject to a penalty of two percent (2%) per month until paid; and
 - (3) That any and all taxes that remain unpaid from previous year(s) shall be subject to a penalty of two percent (2%) per month until paid.
 - (4) If any date specified in this section as a penalty date falls on other than a normal day of business for the Town, then the penalty date shall be deemed to be the next normal business day.

INSTALMENTS

4. (1) Any person who wishes to pay by instalment; property taxes or local improvement taxes with respect to a property, must enter into an agreement with the Town which shall provide:
 - a. Payments being made by way of pre-authorized withdrawals, drawn directly from that person's bank account;
 - b. That payments shall be made monthly, commencing in January;
 - c. That payments commencing after the month of January will require an initial payment equal to the total of all past due instalments plus a late filing fee of 1% per month on all past due instalments from January to June, inclusive.
 - d. The payments to be made during each of the months of January to June, inclusive, shall each be equal to one-twelfth of the estimated taxes due for that calendar year;
 - e. The payments to be made during each of the months of July to December, inclusive, shall be equal to one-sixth of the amount calculated as follows:

actual taxes due for the calendar year in question
LESS aggregate of payments received during January to June, inclusive

- f. An exemption from the penalty provisions under Section 3, provided the person is not in breach of the agreement;
- g. That the penalty provisions under Section 3 shall apply should the person breach the agreement, such penalty to apply on the balance of tax outstanding on the date of the breach;
- h. That the bank's failure to honour any pre-authorized payment shall be deemed to be a breach of the agreement by the person;
- i. The agreement shall be deemed to be null and void if all taxes due from the person with respect to the property or business as the case may be, are not paid in full up to December 31 of the year preceding the year in which the agreement is to commence.

5. A person who acquires title to a property or business may enter into an agreement with the Town to make monthly instalment payments of property taxes or local improvement taxes, at any time during the calendar year without payment of a late filing fee, provided the agreement is made within 30 days of the date of acquisition.

REPEAL

6. Bylaw 904 and all amendments thereto are hereby repealed.

HEADINGS

7. The headings in this bylaw are for convenience only and do not form part of this bylaw.

FINAL PASSING

8. This Bylaw shall take effect on the date it is passed.

READ a first time this 14 day of FEBRUARY, 2011.

W. Hansen
MAYOR

[Signature]
TOWN MANAGER

READ a second time this 14 day of MARCH, 2011.

READ a third time and finally passed this 14 day of MARCH, 2011.

W. Hansen
MAYOR

[Signature]
TOWN MANAGER