

BY-LAW NO. 36-92

COUNTY OF LEDUC NO. 25A BY-LAW OF THE COUNTY OF LEDUC NO. 25, IN THE PROVINCE OF ALBERTA, TO ESTABLISH A TAX INSTALLMENT PAYMENT PLAN.

WHEREAS Section 117 of the Municipal Taxation Act, R.S.A. 1980, Chapter M-31 allows Council to establish the day or days on which taxes or installments thereof may be paid; and,

WHEREAS Section 115 of the Municipal Taxation Act allows Council to provide for the payment of taxes by installments; and,

WHEREAS the Council of the County of Leduc No. 25 wishes to provide for a mechanism to allow County of Leduc No. 25 property taxpayers to pay taxes imposed under the Municipal Taxation Act by way of monthly installment payments.

NOW THEREFORE the Council of the County of Leduc No. 25 enacts as follows:

- 1) All property taxpayers of the County of Leduc No. 25 may apply to enter into an Installment Payment Plan as hereinafter described to provide for the payment of property taxes.
- 2) Property taxpayers who wish to apply for inclusion in the Installment Payment Plan shall apply to the County of Leduc No. 25 Taxation Department and shall do so by completing a Pre-Authorized Tax Payment Plan Authorization Form. The County of Leduc No. 25 Taxation Department shall approve each application when the conditions set out in this By-Law have been met.
- 3) In order for a property owner to qualify for eligibility to participate in the Installment Payment Plan, all outstanding taxes, arrears and penalties owed by the taxpayer shall have been paid in full by December 31 of the preceding year.
- 4) A property taxpayer who is included in the Installment Payment Plan shall not be subject to the provisions of the Mill Rate By-Law as to the due date only for the payment of taxes, nor the provisions of the Tax Penalty By-Law as to penalties on taxes remaining unpaid, but taxes under the Installment Payment Plan shall be deemed to be due and owing in accordance with the provisions of this By-Law on the due date or dates for each installment payment as described in this By-Law.
- 5) The Installment Payment Plan for each year shall commence on January 1st of each calendar year and terminate on December 31st of the same year and shall provide that all property taxation indebtedness to the County of Leduc No. 25 for that taxation year shall be paid in equal monthly installments as hereinafter described such that the entire indebtedness is totally discharged by December 31st of that taxation year.
- 6)
 - a) A property taxpayer who enters the Installment Payment Plan shall pay the monthly installments up until the time the taxes are levied against the property on the basis of the taxes levied against the property in the preceding year.
 - b) Following the actual levy of the taxes for the current taxation year, the remainder of the outstanding property taxation indebtedness for the taxation year shall be discharged by equal monthly payments.
- 7) The monthly installment payments described in this By-Law shall be due on the first day of each month throughout the taxation year.
- 8)
 - a) The County of Leduc No. 25 Taxation Department may remove a taxpayer from the Installment Payment Plan in the event a property taxpayer fails to make payment of each tax installment on the due date as described herein for each installment.
 - b) Notice of such removal shall be sent to the property taxpayer by ordinary mail to the taxpayer's address as listed on the tax roll.

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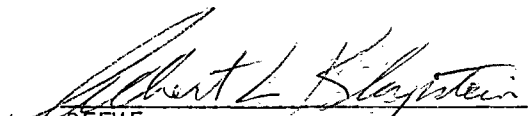
- 9) When a property taxpayer is removed from the Installment Payment Plan subsequent to the due date for the payment of property taxes as specified in the Mill Rate By-Law, all unpaid property taxes become immediately due and payable and the provisions of the Tax Penalty By-Law apply immediately to all unpaid taxes.
- 10) a) When a property taxpayer is removed from the Installment Payment Plan prior to the due date for the payment of taxes as specified in the Mill Rate By-Law, or when a taxpayer requests removal from the said plan prior to the said due date for the payment of taxes, all payments made by the property taxpayer shall be returned to him without interest by the County of Leduc No. 25 Taxation Department within thirty (30) days of receipt by the Taxation Department of a written request to do so signed by the taxpayer or his agent.
- b) All taxes due and owing on the due date for the payment of taxes as specified in the Mill Rate By-Law and the provisions of the Tax Penalty By-Law apply to all unpaid taxes due and owing to the County of Leduc No. 25 after the said due date.
- 11) The Installment Payment Plan described herein shall be operational as and from January 1, 1993, and shall continue from year to year until the repeal of this by-law.

DONE AND PASSED in open Council assembled at Nisku, in the Province of Alberta, this 26th day of October, A.D. 1992.

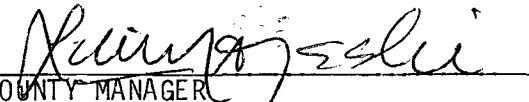
Read a first time this 26th day of October, A.D. 1992.

Read a second time this 26th day of October, A.D. 1992.

Read a third time with the unanimous consent of the Council Members present and finally passed this 26th day of October, A.D. 1992.


REEVE

S E A L


COUNTY MANAGER