

**BYLAW NO. 1188
OF STARLAND COUNTY
IN THE PROVINCE OF ALBERTA, CANADA**

A Bylaw of Starland County, to
provide for the payment of taxes by
instalments.

WHEREAS Section 340(1) of the Municipal Government Act, RSA Chapter M-26, as amended provides that Council may by bylaw permit taxes to be paid by instalments, at the option of the taxpayer.

WHEREAS Section 340(2) of the Municipal Government Act, provides that a person who wishes to pay taxes by instalments must make an agreement with Council authorizing that method of payment.

WHEREAS Section 340(3) of the Municipal Government Act, provides that when an agreement under subsection (2) is made, the tax notice must state the amount and due dates of the instalments to be paid in the remainder of the year, and what happens if an instalment is not paid.

NOW THEREFORE Starland County Council enacts as follows:

1. This Bylaw shall be called the "Tax Installment Payment Plan Bylaw".
2. Terms in this Bylaw:
 - a. "County" means Starland County.
 - b. "Council" means the Municipal Council of Starland County.
 - c. "CAO" means the Chief Administrative Officer as appointed by Council, pursuant to the Municipal Government Act.
 - d. "Current taxes" means taxes imposed in the current year.
 - e. "Taxes" means all taxes imposed by the County pursuant to the Municipal Government Act or any other statute of the Province of Alberta, including property taxes, local improvement taxes, or any outstanding amounts transferred to the tax roll recoverable under the Municipal Government Act or agreement in writing with the County, and penalties on taxes or amounts.
 - f. "Penalties" means penalties on any unpaid taxes pursuant to the current Penalty bylaw in effect.
 - g. "Taxpayer" means a person liable to pay taxes.
 - h. "Year" means calendar year.
 - i. "Business day" means every day of the week, Monday through Friday, excluding statutory holidays and other holidays designated by the County.
 - j. "Act" means the Municipal Government Act.
3. Taxpayers of the County shall have the option to enter into a pre-authorized monthly installment payment plan of current taxes in equal monthly installments.
4. The monthly installment amount shall be one-twelfth of the previous year's tax levy until such time the current year's tax levy is calculated. An adjustment is made to this monthly installment amount to ensure that the current year's taxes will be paid in full by the end of the year.
5. The CAO shall be authorized, at the request of the taxpayer, to set a monthly installment at an amount greater than one-twelfth of the previous year's taxes.
6. The CAO shall make adjustments to the monthly installment rate anytime during the current tax year to ensure that the current year's taxes will be paid in full by the end of the year.

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7. Penalties shall not be applied to any roll with pre-authorized payments that is current and not in default.
8. A taxpayer will not be eligible to enter this plan if there is any outstanding amount owing on the tax roll.
9. Once a taxpayer is enrolled in the plan, the plan is automatically renewed each year.
10. If a taxpayer fails to make 1 payment the taxpayer will be notified that a second payment will be attempted in fifteen (15) days. If the second attempt fails, the plan is automatically cancelled and penalties shall accrue.
11. A taxpayer may cancel the plan with fifteen (15) days written notice to the administration of Starland County.
12. The plan does not transfer from one owner to a purchaser of the property, likewise, upon sale of the property the taxpayer will be automatically removed from the plan.
13. The taxpayer is responsible for providing the County correct and updated banking information.
14. The taxpayer is responsible to ensure the preauthorized payments are being made as per the agreement signed by the taxpayer. If the payments are not being made as per the agreement, the onus is on the taxpayer to notify the County to correct the error.

First reading on motion of Councillor Rew this 17th day of August 2022.

Second reading on motion of Deputy Reeve Sargent this 17th day of August 2022.

Third and final reading on motion of Reeve Wannstrom, done and passed in the Council of Starland County, duly assembled, this 17th day of August A.D., 2022.


Reeve: Steven Wannstrom


Chief Administrative Officer
Shirley J. Bremer

WE HEREBY CERTIFY that the foregoing Bylaw was duly passed by the Council of the Corporation therein mentioned at a duly and regularly constituted meeting thereof held on the 17th day of August 2022 at which a quorum was present, as entered in the minutes of said Council, and that the Bylaw has come into force and is still in full force and effect.

WITNESS our hands and the seal of the Corporation this 17th day of August 2022.


Reeve: Steven Wannstrom


Chief Administrative Officer
Shirley J. Bremer