

**TOWN OF SLAVE LAKE**  
**BYLAW #11-2021**  
**PRE-AUTHORIZED TAX INSTALLMENT PAYMENT PLAN BYLAW**

A BYLAW OF THE Town of Slave Lake, in the Province of Alberta to rescind Bylaw #31-2017 and update the terms and conditions of the Pre-Authorized Tax Installment Payment Plan with Bylaw #11-2021, for the payment of Property Tax Levies in monthly installments.

WHEREAS, it is deemed necessary to update the terms and conditions of the Pre-Authorized Tax Installment Payment Plan for Property Tax Levies.

NOW THEREFORE the Council of the Town of Slave Lake, duly assembled, enacts as follows:

THAT, in regard to payment of the property tax levy, Section 340 of the Municipal Government Act, R.S.A 2000, Chapter M-26, a council may by bylaw permit taxes to be paid by installments, at the option of the taxpayer.

1. Ratepayers of the Town of Slave Lake may apply to enter into a Pre-Authorized Tax Installment Payment Plan agreement for the payment of Property Taxes from January to December in any month provided that:
  - a) All Penalties, Adjustments, and Tax Arrears are fully paid upon application.
  - b) Application is received at the Town of Slave Lake office by the 5<sup>th</sup> of the month in which payments are requested to commence. If the documents are not received by this date, payments will be recalculated, and will then begin in the following month.
2. An application for enrollment shall include:
  - a) A completed application form signed, or submitted online, by the ratepayer and the account holder along with either a void cheque, or an account confirmation. Or
  - b) Up to 6 months of postdated cheque payments.
3. Payment for the Pre-Authorized Tax Installment Payment Plan shall only be made by way of automatic withdrawal of funds, or postdated cheque, from a chequing/savings account at a Canadian financial institution.
4. Calculation of the payments will be done by:
  - a) Taking the preceding year's levy divided by the number of months remaining in the current year to calculate January to June monthly payments.
  - b) July to December payments will be calculated by applying all payments made from January to June and then dividing the remaining balance evenly to ensure the current year's taxes are paid in full by December 31<sup>st</sup> of that year.
5. Payments for the Pre-Authorized Tax Installment Payment Plan will be recalculated:
  - a) In January and June of each year.
  - b) If a change to the assessment occurs or if a supplemental assessment is processed.
  - c) Anytime there is a change needed to bring the account to a zero balance by December 31<sup>st</sup>.
6. Pre-Authorized Tax Installment Payment Plan installments may be paid on
  - a) The 15<sup>th</sup> of each month.
  - b) The last day of each month.
  - c) On both the 15<sup>th</sup> and the last day of each month.
7. No penalties shall be applied to an account that is on the Pre-Authorized Tax Installment

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Payment Plan so long as the account remains in good standing.

8. When the Pre-Authorized Tax Installment Payment Plan has been cancelled, by either the Town of Slave Lake or the ratepayer, any amount outstanding shall become due and payable and any applicable penalties shall be applied to the outstanding balance on the account.
9. In the event that a property has been sold and property taxes are still outstanding, the new owner shall have a term of thirty (30) days to either pay the outstanding property taxes in full, or sign up for the Pre-Authorized Tax Installment Payment Plan, before penalties are applied.
10. The ratepayer shall be advised of any change in the amount of the payment for the Pre-Authorized Tax Installment Payment Plan and changes will be effective as of the payment date specified in the notice of change in payment sent by the Town of Slave Lake.
11. It is the responsibility of the ratepayer to notify the Town of Slave Lake, in writing, and no less than 10 days in advance of the next payment date if:
  - a) The ratepayer wishes to change the bank account that the funds are to be withdrawn from.
  - b) They would like to change the date the payment is withdrawn.
  - c) The ratepayer would like to cancel The Pre-Authorized Tax Installment Payment Plan for any reason.
  - d) Any changes received less than ten days in advance of the payment date shall be effective on the next payment date.
12. In the event of a missed or NSF Pre-Authorized Tax Installment Payment Plan payment the ratepayer will have thirty (30) days from the missed payment date to make up both the missed payment and any additional fees this may have incurred. This amount must be paid by either the ratepayer or the account holder and cannot be withdrawn by the Town of Slave Lake.
13. If any Property Taxes remain unpaid after December 31<sup>st</sup>, while on the Pre-Authorized Tax Installment Payment Plan program they will be subject to the 10% penalty applied on January 1<sup>st</sup>.
14. The Town of Slave Lake may cancel the privilege of continuing in the Pre-Authorized Tax Installment Payment Plan if:
  - a) Two installments fail to be honored in one calendar year.
  - b) An account goes into arrears and is not cleared up within the specified timeline given by the Town of Slave Lake.
  - c) A missed payment is not paid within the timeline specified.
15. Should the Pre-Authorized Tax Installment Payment Plan be cancelled, for any reason, by the Town of Slave Lake, the ratepayer or account holder will be advised in writing and must wait until the next calendar year to re-apply for the Pre-Authorized Tax Installment Payment Plan.

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**EFFECTIVE DATE**

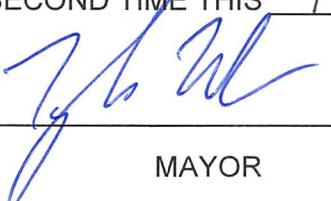
Bylaw #11-2021 shall come into force and have full effect upon Third Reading.

READ A FIRST TIME THIS 13<sup>th</sup> DAY OF July 2021.

  
\_\_\_\_\_  
MAYOR

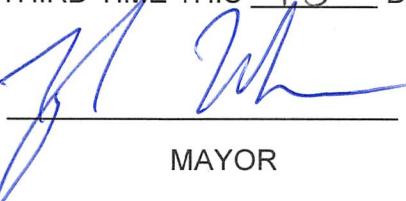
  
\_\_\_\_\_  
G. Rozzi  
CHIEF ADMINISTRATIVE OFFICER

READ A SECOND TIME THIS 13<sup>th</sup> DAY OF July 2021.

  
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MAYOR

  
\_\_\_\_\_  
G. Rozzi  
CHIEF ADMINISTRATIVE OFFICER

READ A THIRD TIME THIS 13<sup>th</sup> DAY OF July 2021.

  
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MAYOR

  
\_\_\_\_\_  
G. Rozzi  
CHIEF ADMINISTRATIVE OFFICER

