

**TOWN OF WAINWRIGHT
BYLAW 2022 – 07**

A Bylaw of the Town of Wainwright in the Province of Alberta to authorize a Pre-Authorized Tax Payment Plan.

WHEREAS pursuant to the provisions of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, a Council may by bylaw permit taxes to be paid by instalments, at the option of the taxpayer;

AND WHEREAS the Council of the Town of Wainwright in the Province of Alberta authorizes a Pre-Authorized Tax Payment Plan by electronic transfer from a financial institution for the payment of municipal property taxes by taxpayers;

NOW THEREFORE, pursuant to section 340 of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, the Council of the Town of Wainwright, in the Province of Alberta, duly assembled, hereby enacts as follows:


1. Taxpayers will have the opportunity to participate in a Pre-Authorized Tax Payment Plan that provides for the payment of the current year's property taxes in twelve (12) equal monthly payments from January to December in a calendar year.
2. A taxpayer may participate in the Plan provided that the taxpayer's property taxes, tax arrears and penalties are paid in full on or before December 31st of the preceding year.
3. Taxpayers joining the Plan will have monthly payments withdrawn from their bank account on the 15th day of each month (or the next business day) during the calendar year.
4. Monthly payments shall at first be estimated based on an amount equal to the prior year's tax levy for the property.
5. Once the current year's taxes are known, the remaining monthly payments for the calendar year will be adjusted accordingly.
6. The July 1st penalty applied to outstanding current taxes will not be levied against the June 30th balance, providing that all monthly payments are current.
7. The Director of Finance or designate may cancel a taxpayer's privilege of continuing as a participant on the Plan if two monthly payments fail to be honored by the taxpayer's financial institution in any year. The unpaid tax balance, if any, shall then be due and payable in full and shall be subject to penalty provisions, which are normally applied to outstanding taxes.
8. Taxpayers may apply to participate in the Plan prior to June 30th of the calendar year. If an application is received after January 15th of that year, the required monthly payments must be pre-paid prior to commencing on the Plan (e.g. if an application is received on March 20th, the January, February and March monthly payments must be pre-paid).
9. This Bylaw shall come into full force and effect upon passing of the third reading.

READ a first time in Council this 4th day of October, 2022.

READ a second time in Council this 4th day of October, 2022.

READ a third time in Council and passed this 4th day of October, 2022.

TOWN OF WAINWRIGHT


MAYOR


CHIEF ADMINISTRATIVE OFFICER