

## BYLAW NO. 3302

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**CONSOLIDATION OF A BYLAW OF THE CITY OF MEDICINE HAT** to provide for payment of taxes by instalments.

Amended by:  
Bylaw 4597  
Sep. 17, 2019

**WHEREAS** the *Municipal Government Act, S.A. 2000, c. M-26.1*, allows a council by bylaw to permit payment of taxes by instalments, at the option of the taxpayer.

**AND WHEREAS** Council considers it to be advisable to establish a tax instalment payment plan;

**NOW THEREFORE THE MUNICIPAL CORPORATION OF MEDICINE HAT IN COUNCIL ASSEMBLED ENACTS AS FOLLOWS:**

1. **TITLE**

This Bylaw may be referred to as the "Tax Instalment Payment Plan Bylaw".

2. **TAX INSTALMENT PAYMENT PLAN**

There is hereby established a plan for payment of taxes by instalments to be known as the "Tax Instalment Payment Plan".

3. **DEFINITIONS**

In this Bylaw

(1) "City" means the City of Medicine Hat;

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(2) "charge" means a charge equal to the amount levied on the drawer of dishonored payment, as described in Bylaw No. 3224 or any successor bylaw;

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(3) "Finance Department" means the Finance Department of the City of Medicine Hat assigned the responsibility of administering this Bylaw;

Amended by:  
Bylaw 4631  
June 2, 2020

(4) "Initial Period" means the period from January until the tax due date in the year immediately following the year in which the taxpayer requests to participate in the Tax Instalment Payment Plan;

Amended by:  
Bylaw 4631  
June 2, 2020

(5) "Payment Calculation Period" means the period from the tax due date to December in each calendar year;

(6) "Plan" means the Tax Instalment Payment Plan established pursuant to Section 2;

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(7) "Previous Year" means the calendar year immediately preceding the Initial Period;

(8) "taxes" means all the taxes imposed by the City pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta, including but not limited to property taxes, business taxes, local improvement taxes and business revitalization zone taxes;

(9) “taxpayer” means a person liable to pay taxes; and

(10) “year” means calendar year.

#### **4. APPLICATION**

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(1) A taxpayer may apply to the Finance Department to pay taxes pursuant to the Plan. Taxes paid in accordance with the Plan shall be paid in monthly instalments by pre-authorized transfer of funds from an account of the taxpayer at a bank or financial institution on the first business day of each calendar month.

Amended by:  
Bylaw 4631  
June 2, 2020

(2) Applications must be made in writing to the Finance Department on or before the tax due date of the year in which the taxpayer intends to commence paying taxes pursuant to the Plan.

Amended by  
Bylaw 4631  
June 2, 2020

(3) Applications received from January 1<sup>st</sup> until the tax due date of the year in which the taxpayer intends to commence paying taxes pursuant to the Plan will require an initial payment equal to the total of all past due instalments, as calculated under subsection 5(2), plus a late filing fee of 2% calculated on the total of the past due instalments.

Amended by  
Bylaw 4672  
May 3, 2021

(3.1) The late filing fee referred to in subsection 4(3) above is waived for applications made in the months of May and June, 2021.

Amended by  
Bylaw 4631  
June 2, 2020

(4) Applications received after the tax due date and on or before December 31<sup>st</sup> of any year will be considered as applications to commence payments under the Plan as of January 1<sup>st</sup> in the following year.

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(5) An application pursuant to subsection (1) shall be approved by the Finance Department provided the following conditions have been satisfied:

(a) all outstanding taxes, tax arrears and penalties owed to the City by the taxpayer have been paid; and

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(b) The taxpayer shall have completed all agreements and forms prescribed by the Finance Department.

(6) Subject to sections 8 and 9, upon approval of an application by a taxpayer pursuant to this section the taxpayer shall pay taxes from year to year pursuant to the Plan without further application under this Bylaw.

#### **5. MONTHLY INSTALMENTS**

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(1) For each year during which taxes are paid pursuant to the Plan, taxes shall be paid by twelve (12) monthly instalments calculated pursuant to this section and payable on the first business day of each month of the year.

(2) Subject to section 11, the amount of the monthly instalments to be paid pursuant to subsection (1) shall be calculated as follows:

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(a) for the Initial Period, monthly instalments shall be equal to one-twelfth (1/12) of the Previous Year's taxes; and

Amended by:  
Bylaw 4631  
June 2, 2020

- (b) for the twelve (12) month period after the tax due date to the next year's tax due date, the monthly instalments shall be equal to the balance remaining payable for the Payment Calculation Period for the current year, divided equally.

**6. PENALTIES**

- (1) Provided that a taxpayer paying taxes under the Plan pays each monthly instalment, penalties pursuant to the Tax Penalties Bylaw, being Bylaw No. 3191, or any successor bylaw, shall not be applied to the taxes or any portion thereof.

**7. DISCOUNTS FOR PREPAYMENTS**

Subject to subsection 8(2), a taxpayer paying taxes under the Plan shall not be entitled to receive a discount pursuant to the Tax Discount Bylaw being Bylaw No. 3198 or any successor bylaw.

**8. WITHDRAWAL FROM PLAN**

Amended by:  
Bylaw 4597  
Sep. 17, 2019

- (1) A taxpayer paying taxes pursuant to the Plan may withdraw from the Plan at any time upon at least two (2) weeks written notice to the Finance Department.

Amended by:  
Bylaw 4631  
June 2, 2020

- (2) In the event that a taxpayer withdraws from the Plan before the tax due date,
  - (a) the taxes for the current year paid to the date of withdrawal shall be retained by the City and credited towards the balance of the taxes payable for the current year;
  - (b) the taxpayer shall be entitled, from the date of withdrawal forward, to such discounts as would have been applicable pursuant to the Tax Discount Bylaw, or any successor bylaw, if the taxes for the current year paid to the date of withdrawal had been paid other than under the Plan; and

Amended by:  
Bylaw 4631  
June 2, 2020

- (c) the taxpayer shall be liable to penalties pursuant to the Tax Penalties Bylaw, or any successor bylaw, on all amounts of taxes remaining unpaid.

Amended by:  
Bylaw 4631  
June 2, 2020

- (3) In the event that a taxpayer withdraws from the Plan after the tax due date,
  - (a) the taxes for the current year paid to the date of withdrawal shall be retained by the City and credited towards the balance of taxes payable for the current year;
  - (b) the balance of the taxes payable by the taxpayer for the current year shall immediately become due and payable; and
  - (c) the taxpayer shall be liable to pay penalties on unpaid taxes accruing following withdrawal from the Plan pursuant to the Tax Penalties Bylaw, or any successor bylaw.

**9. DEFAULT**

(1) If a monthly instalment of taxes is not paid on the first day of the month a charge shall be imposed on the taxpayer.

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(2) In the event that a monthly instalment is not paid as provided for in subsection (1) the Finance Department may increase the amounts of future monthly instalments to account for the missed payment and the charge.

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(3) In the event that a taxpayer fails to pay two monthly instalments, the participation of the taxpayer in the Plan may be cancelled by the Finance Department.

(4) In the event that the participation of a taxpayer in the Plan is cancelled:

(a) all taxes paid for the current year pursuant to the Plan shall be retained and credited towards the balance of the taxes payable by the taxpayer for the current year;

(b) the taxpayer shall be entitled, from the date of cancellation forward, to such discounts as would have been applicable pursuant to the Tax Discount Bylaw, or any successor bylaw, if the taxes for the current year paid to the date of cancellation had been paid other than under the Plan; and

(c) the taxpayer shall be liable to pay all charges and penalties

(i) levied on outstanding monthly instalments; and

(ii) accruing following cancellation on the amount of taxes remaining unpaid, as provided for in the Tax Penalties Bylaw or any successor bylaw.

**10. SALE OF LAND**

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(1) A purchaser of property with respect to which payment of taxes is made pursuant to the Plan may apply to the Finance Department to continue payment of taxes pursuant to the Plan.

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(2) An application pursuant to subsection 10(1) shall be approved by the Finance Department provided the following conditions have been satisfied:

(a) all outstanding taxes, tax arrears, charges, and penalties owed to the City with respect to the property have been paid; and

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(b) the purchaser shall have completed all agreements and forms prescribed by the Finance Department.

**11. ADJUSTMENT OF MONTHLY INSTALMENTS**

Amended by:  
Bylaw 4597  
Sep. 17, 2019

(1) In addition to any other revisions or adjustments described in this Bylaw, the Finance Department may revise or adjust the amounts of monthly instalments payable under the Plan:

(a) to reflect changes to the assessed value of the property or business,

or tax rate, as may be required;

- (b) to reflect the imposition or termination of local improvement charges;
- (c) to provide for payment pursuant to the Plan, of amounts which in the event of non-payment are deemed at law to be taxes or to be recoverable as or in the same manner as taxes; and
- (d) upon written request of a taxpayer to increase the monthly instalments payable by the taxpayer.

**12. TRANSITION**

A taxpayer paying taxes pursuant to Bylaw No. 2717 on the date that this Bylaw comes into force shall continue to make payments under the Plan in accordance with the provisions of this Bylaw.

**13.** Bylaw No. 2717, the Tax Instalment Payment Plan Bylaw, is repealed.

**14.** This Bylaw shall come into force at the beginning of the day that it is passed.

**READ A FIRST TIME** in open Council on February 5, 2001.

**READ A SECOND TIME** in open Council on February 5, 2001.

**READ A THIRD TIME** in open Council on February 5, 2001.

**SIGNED AND PASSED** on February 6, 2001.

I HEREBY CERTIFY that this is a true and correct copy of Bylaw No. 3302 consolidated pursuant to Section 69 of the *Municipal Government Act* to incorporate all subsequent amendments thereto, printed under the authority vested in me by the said Section 69 and by the City of Medicine Hat Bylaw No. 1957.

CERTIFIED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

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ANGELA CRUICKSHANK  
MUNICIPAL SECRETARY AND CITY CLERK  
CITY OF MEDICINE HAT