

**BYLAW 08-017
OF
LAC LA BICHE COUNTY**

A BYLAW OF LAC LA BICHE COUNTY IN THE PROVINCE OF ALBERTA TO PROVIDE FOR THE IMPLEMENTATION OF A PRE-AUTHORIZED PAYMENT PLAN BY MONTHLY INSTALLMENTS.

WHEREAS under the authority and pursuant to the Municipal Government Act, Chapter M 26, R.S.A. 2000, and amendments thereto, Council may establish collection of property taxes by installment and to specify the manner in which such taxes by installments may be paid;

NOW THEREFORE under the authority and pursuant to the provisions of the said Municipal Act, and by virtue of all other enabling powers, the Council of Lac La Biche County, duly assembled, enacts as follows:

1. A residential tax payer may elect to pay taxes on a Pre-Authorized Payment Plan basis by signing an agreement with the County between November 1st of the current taxation year and March 31st of the of the next taxation year.
2. The residential taxpayer who is responsible for an Account included in the Pre-Authorized Payment Plan shall pay the monthly installments up until the time the taxes are levied against the property on the basis of the taxes and local improvements levied against the property in the preceding year. 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 for the remainder of that year.
3. The Pre-Authorized Payment Plan Agreement will include monthly payments due and payable on or about the 1st day of each month. These payments that result in the tax account being paid in full by December 31st of the taxation year and shall not be subject to any tax penalties nor discounts except as otherwise stated in this Bylaw.
4. Payments may only be made by automatic withdrawal from a chequing/savings account at a Canadian financial institution.
5. A taxpayer who elects to pay taxes on a pre-authorized payment plan must have all previous years taxes paid prior to signing the Pre-Authorized Payment Plan Agreement.
6. In the event any taxes remain unpaid on the 31st day of December of the year for which they are levied then all taxes owing shall be subject to the Tax Penalty Bylaw of Lac La Biche County.
7. The Chief Administrative Officer may cancel participation in the Plan if two consecutive payments have not been paid when due. If this occurs the unpaid balance of the taxes, if any, shall be subject to the provisions of the Tax Penalty Bylaw.
8. A copy of the Pre-Authorized Payment Plan Agreement is attached to and forms part of this Bylaw.
9. Bylaw 1118/98 of the former Town of Lac La Biche is hereby repealed.
10. This Bylaw comes into force on the date it is passed.

MOTION BY COUNCILLOR COUTNEY THAT BYLAW 08-017 BE GIVEN FIRST READING THIS 11TH DAY OF MARCH, 2008.

MOTION BY COUNCILLOR UGANECZ THAT BYLAW 08-017 BE GIVEN SECOND READING THIS 11TH DAY OF MARCH, 2008.

MOTION BY COUNCILLOR BOCHKAREV THAT BYLAW 08-017 BE SUBMITTED FOR THIRD AND FINAL READING THIS 11TH DAY OF MARCH, 2008.

MOTION BY COUNCILLOR COLOSIMO THAT BYLAW 08-017 BE GIVEN THIRD READING THIS 11TH DAY OF MARCH, 2008.



Handwritten signature of Peter Kylander in black ink, written over a horizontal line.

Mayor



Handwritten signature of the Chief Administrative Officer in black ink, written over a horizontal line.

Chief Administrative Officer

LAC LA BICHE COUNTY

TAX DEPARTMENT

APPLICATION FOR PRE-AUTHORIZED PAYMENT PLAN

Roll Number	Legal Description		
Applicant(s) Name		Business Telephone	Home Telephone
Applicant(s) Name		Business Telephone	Home Telephone
Applicant(s) Mailing Address			
<p>I/We the Applicant (s) authorize my/our bank to debit my/our account fo the monthly tax instalment payment payable to Lac La Biche County on the first day of each month as payment in part of the taxes for the above named property.</p> <p>I/We acknowledge the right for Lac La Biche County to cancel my/our participation in the payment plan if any paments are not honoured by our bank. Unpaid taxes as of the date of termination of participation in the plan will be subject to penalty as per the Tax Penalty Bylaw and a fee of \$25.00 will be charged for any returned payments.</p> <p>I/We acknowledge there may be increases in the amount of the instalment payment on July 1st each year as a result of Lac La Biche County's annual tax levy. Notification of any changes will be detailed on the Annual Tax/Assessment Notice.</p> <p>I/We acknowledge this agreement may be amended by the 15th of the month preceeding the next payment date for different banking information, should the banking information supplied be directed to be changed by either me/us or our bank.</p>			
Applicant's Signature			Date
Applicant's Signature			Date
TERMS AND CONDITIONS: See Attached Page			
Agreement Calculation			
Current Levy \$ _____ / 12 months = Amount of Installment Payment \$ _____			
A void cheque must be attached to the agreement			

**LAC LA BICHE COUNTY
TERMS AND CONDITIONS
PRE-AUTHORIZED PAYMENT PLAN**

A PRE-AUTHORIZED PAYMENT PLAN IS A MEANS BY WHICH TAXPAYERS MAY MAKE CONSECUTIVE MONTHLY PAYMENT FOR TAXES RATHER THAN A SINGLE ANNUAL PAYMENT.

CALCULATIONS

Your most recent annual tax levy is divided by 12 to establish a monthly payment amount. Payments shall begin January 1 of the new year and continue for 12 consecutive months.

Payment amounts will be adjusted in June to compensate for changes in taxes resulting from the annual tax levy. Your annual tax bill will show the total amount of installments paid to date and the calculation of the monthly installment payment for the remaining payments in that year.

Payments may only be made by automatic withdrawal from a chequing/savings account at a Canadian financial institution. You must give written permission before the withdrawal will begin. Lac La Biche County does not charge for this service, however, normal bank service charges may apply.

If for any reason your property taxes are changed during the year, you will be advised in writing of the new amount of the installment payment. If your tax installment increases for any reason other than the annual tax levy, you will be given 15 days notice before the installment amount is increased.

WITHDRAWAL/NON-PAYMENT

You may withdraw from the plan by giving notice, in writing, by the 15th day of the month preceding the next payment date.

NOTE: If you withdraw from the plan after June 30 a penalty in accordance with the Tax Penalty Bylaw will be applied to the tax balance.

If any payments are not honoured by your bank, a service charge of \$25.00 will be applied. Lac La Biche County shall cancel the agreement upon default and all unpaid taxes become due and payable and are subject to penalties in accordance with the Tax Penalty Bylaw.

SELLING PROPERTY/CHANGE OF BANK ACCOUNT

If your property is sold or title transferred, or you have a change in bank accounts, **it is the responsibility of the participant to inform the Tax Department in writing.** We require the notice of change by the 15th of the month prior to the next withdrawal. It is your responsibility to ensure that the conveyancing lawyer or notary provides you with a full credit on your statement of adjustments.

HOW DO YOU APPLY

Complete and sign the application form, which you can obtain from the County office, and return it along with a sample cheque, with your bank account number, marked "VOID" by March 31 to:

Lac La Biche County
PO Box 1679
Lac La Biche, AB
T0A 2C0