



CITY OF FORT SASKATCHEWAN
TAX INSTALLMENT PROGRAM BYLAW
BYLAW C10-18

**A BYLAW OF THE CITY OF FORT SASKATCHEWAN IN THE PROVINCE OF ALBERTA TO
AUTHORIZE THE REGULATION AND COLLECTION OF A MONTHLY TAX INSTALLMENT
PLAN IN THE CITY OF FORT SASKATCHEWAN**

The Council of the City of Fort Saskatchewan, duly assembled enacts the "Tax Installment Program Bylaw" as follows:

1. SHORT TITLE

This Bylaw shall be referred to as the "Tax Installment Program Bylaw".

2. DEFINITIONS

For the purposes of this Bylaw:

- a. "Arrears in Taxes" shall mean all taxes which remain unpaid after December 31st of any Tax Year, but does not include current taxes.
- b. "City" shall mean the City of Fort Saskatchewan.
- c. "City Manager" shall mean the City's Chief Administrative Officer or designate.
- d. "Council" shall mean the municipal Council for the City of Fort Saskatchewan.
- e. "Current Taxes" shall mean taxes imposed in the Tax Year for which they are levied.
- f. "Estimated Levy" shall mean the previous year's Levy being used to estimate a monthly installment amount for the first 5 months of a current tax year.
- g. "Fees & Charges Bylaw" shall mean the bylaw approved annually by Council for the provision of imposing fees, charges, and penalties on behalf of the municipality.
- h. "FEPP" shall mean the Fort Electronic Payment Plan, for the purpose of a tax installment program for City Taxpayers.
- i. "Installment Amount" shall mean the amount a Taxpayer will pay on the 15th of each month for the purpose of paying property taxes through the FEPP program.
- j. "Levy" shall mean the amount to be paid by a Taxpayer when the Property Assessment has the Tax Rate applied after the Property Tax Bylaw is passed each year.
- k. "Mortgage Company" shall mean a financial institution who has a lien in the form of an approved mortgage on the property.

- l. "Penalties" shall mean approved fees charged to Tax Rolls who have a balance outstanding on the dates that are outlined in the City's Fees & Charges Bylaw.
- m. "Property Assessment" shall mean the value of a property as determined by a Property Assessor.
- n. "Property Assessor" shall mean the person who has been appointed by Council for the purpose of determining the assessed value for all residential and non-residential properties.
- o. "Property Tax Bylaw" shall mean the bylaw established by Council, typically in April, which finalizes assessment growth/market value changes and requisitions, and allows for the collection of property taxes.
- p. "Supplementary Property Tax" shall mean taxes resulting from the enactment of a Supplementary Assessment Bylaw.
- q. "Tax Arrears" shall mean a balance outstanding on January 1st of any given tax year for the previous year's levy.
- r. "Tax rate" shall mean the percentage of assessed value at which each property is taxed; can be expressed as a Tax Rate by dividing the resulting tax rate / 1000.
- s. "Tax Roll" shall mean a listing of all municipal properties which can be taxed, and include information such as a description of a property or business; the name and mailing address of the taxpayer; the assessment; tax rate; tax arrears; and any other appropriate information.
- t. "Taxpayer" shall mean a person liable to pay taxes:
 - i. who is the owner of a property in the City of Fort Saskatchewan; or
 - ii. who is an individual identified on a Land Titles Certificate.
- u. "Tax Year" shall mean the annual period over which Current Taxes are calculated, commencing with January 1st and ending with December 31st of that year.

3. GENERAL PROVISIONS

- 3.1 Taxpayers may submit an application to participate in the City's FEPP for the monthly payment of property taxes, rather than a single payment on the annual due date for property taxes of June 30th.
- 3.2 Taxpayers who are included in the FEPP and in good standing shall not be subject to the Penalties in the City's Fees & Charges Bylaw.
- 3.3 The FEPP shall operate on a Tax Year basis, and shall continue in perpetuity until this Bylaw is repealed.
- 3.4 The FEPP is non-transferable from one property to another. Application must be completed for each property.

- 3.5 Taxpayers who wish to participate in the FEPP may enroll at any time of the year. An application must be received on or before the last business day of the month, to allow sufficient time for the first payment to be processed on the 15th of the month, following the approved application.

4. QUALIFICATIONS

- 4.1 Taxpayers who wish to participate in the FEPP shall:
- a) Complete a FEPP Application form;
 - b) Provide a 'VOID' cheque or financial institution form;
 - c) Pay all Tax Arrears from previous years;
 - d) Pay all Penalties; and
 - e) Pay 1/12 of the current year's Property Tax Rate or Estimated Property Tax Rate for every month of the year that has passed shall be paid in full prior to the commencement of the monthly payments.
- 4.2 Taxpayers who apply after June 30th and have a balance owing, shall have the Current Taxes used to calculate the Installment Amount. For example, 1/12 of the Levy for each month that has passed, plus Penalties shall be paid prior to proceeding with the FEPP application.
- 4.3 Taxpayers who do not have arrears or balance, shall have payments commence on January 15th of the following Tax Year.

5. PAYMENTS

- 5.1 All Current Taxes shall be paid in equal monthly installments by automatic bank withdrawal on the 15th of each month, for the Tax Year commencing January 1st to December 31st.
- 5.2 If an application is received during the first (5) months of the current Tax Year, the payment of 1/12 per month that has passed will be based on Estimated Levy, as determined by the City.
- 5.3 Following the approval of the Property Tax Bylaw the remaining monthly Installment Amount will be adjusted based on the actual Tax Levy after deducting payments made. Current tax Levy minus what has been paid in the first five (5) months divided by seven (7) will give the remaining monthly Installment Amount.
- 5.4 If applicable, the Supplementary Property Tax for the Current Tax year shall be distributed equally between the remaining months of the current year.
- 5.5 The City may remove a Taxpayer from the FEPP in the event that the Taxpayer fails to make one (1) or more monthly tax installment payments, pursuant to Section 5.1.
- a) Taxpayers shall be notified of such removal by ordinary mail and/or e-mail to any Taxpayers listed on the Tax Roll.

- 5.6 A Taxpayer who has a monthly installment payment returned to the City from a financial institution as non-sufficient funds or otherwise, is subject to applicable fees pursuant to the City's Fees and Charges Bylaw.
- 5.7 When a Taxpayer is removed from the FEPP subsequent to the due date for the payment of the monthly Installment, all unpaid taxes shall become due and payable no later than thirty (30) days from that date of removal.
 - a) After thirty (30) days from the date of removal from the FEPP, any unpaid taxes are subject to Penalty, pursuant to the City's Fees & Charges Bylaw.
- 5.8 When a duplicate payment of the Current Taxes is received by the Taxpayer and Mortgage Company:
 - a) Payment shall be refunded upon receipt of written authorization by the Mortgage Company.

6. GENDER REFERENCES

- 6.1 All references in this Bylaw shall be read with such changes in number and gender as may be appropriate, and references shall be read as a corporation or partnership, and pronouns shall be deemed to not be gender specific.

7. INTERPRETATION

- 7.1 References to provisions of statutes, rules or regulations shall be deemed to include references to such provisions as amended, modified or re-enacted from time to time.
- 7.2 Nothing in this Bylaw relieves any person from compliance with any other bylaw or applicable federal or provincial law, regulation or enactment.

8. SEVERABILITY

If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, the invalid portion shall be severed and the remainder of the Bylaw is deemed valid.

9. EFFECTIVE DATE

This Bylaw becomes effective upon third and final reading.

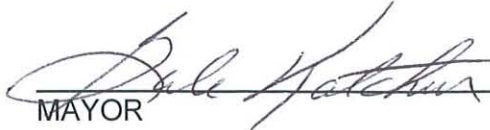
10. REPEAL OF BYLAWS

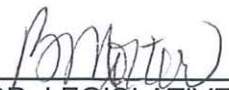
Upon third and final reading of Bylaw C10-18, Bylaw C13-01 and any associated amendments are hereby repealed.

READ a first time this 24th day of April 2018.

READ a second time this 24th day of April 2018.

READ a third time and passed this 24th day of April 2018.


MAYOR


DIRECTOR, LEGISLATIVE SERVICES

Date Signed: April 25, 2018