

TOWN OF CARLYLE

BYLAW NO. 2015-10

A BYLAW TO APPOINT WESTERN MUNICIPAL TAX SOLUTIONS INC. AS THE AGENT OF THE MUNICIPALITY FOR PURPOSES OF COLLECTION CERTAIN TAXES AND DEBTS OWED TO THE MUNICIPALITY

The Council of the Town of Carlyle, in the Province of Saskatchewan, enact as follows:

1. This Bylaw shall be referred to as the Western Municipal Tax Solutions Inc. Bylaw.
2. In this Bylaw:
 - a. "Accepted Engagement Letter" shall have the meaning ascribed thereto in the Agreement For Delivery of Tax Enforcement Services;
 - b. "Administrator" shall mean the Chief Administrative Officer of the Town of Carlyle;
 - c. "Agreement for Delivery of Tax Enforcement Services" shall mean the Master Agreement for Delivery of Tax Enforcement Services between Western Municipal and the Town of Carlyle, a true copy of which Agreement is attached to this Bylaw as Schedule A hereto and which forms part of this Bylaw;
 - d. "Council" shall mean the council of the Town of Carlyle;
 - e. "Enforcement Directive" shall mean a Directive to be signed by the Administrator and Mayor and issued by the Administrator (substantially in the form attached as Schedule D to the Agreement for Delivery of Tax Enforcement Services) in circumstances in which the Administrator has determined it to be appropriate to deliver one or more Engagement Letters to Western Municipal, for the purpose of causing the Town to engage the professional services of Western Municipal to carry out the engagement(s) described in such Engagement Letter(s);
 - f. "Engagement Letter" shall have the meaning ascribed thereto in the Agreement for Delivery of Tax Enforcement Services;
 - g. "Lands" shall mean those lands more particularly described in one or more Engagement Letters;
 - h. "Mayor" shall mean the Mayor of the Town of Carlyle;
 - i. "Municipality" shall mean the Town of Carlyle;
 - j. "Municipalities Act" shall mean *The Municipalities Act*, S.S. 2005, c. M-36.1;
 - k. "Statutory Rights and Remedies" shall have the meaning ascribed thereto in the Agreement for Delivery of Tax Enforcement Services;
 - l. "Subject Costs" shall mean those administrative costs incurred by or on behalf of the Town in acting pursuant to *The Tax Enforcement Act* and/or *The Municipalities Act* with respect to the lands and the taxes owing against the lands, as such subject costs may become due and owing to Western Municipal, including but not limited to, those costs more particularly described in Enforcement Directives issued to the Administrator;
 - m. "Subject Tax Debts" shall mean all current taxes, arrears of taxes and other debts which:
 - i. Are owing to the Municipality; and/or
 - ii. The Municipality is responsible to collect under *The Municipalities Act* for school divisions and other taxing authorities;And which are described in one or more Accepted Engagement Letters;
 - n. "Tax Enforcement Act" shall mean *The Tax Enforcement Act*, R.S.S. 1978, c.T-2;
 - o. "Treasurer" has the meaning ascribed thereto in *The Tax Enforcement Act*;

- p. "Western Municipal" shall mean Western Municipal Tax Solutions Inc., a corporation incorporated under *The Business Corporations Act*, R.S.S. 1978, c. B-10, with its registered office located at Saskatoon, Saskatchewan; and
 - q. "Western Municipal Tax Enforcement Fee" shall have the meaning ascribed thereto in the Agreement for Delivery of Tax Enforcement Services.
3. Under and pursuant to the authority vested in it by section 126(2) of *The Municipalities Act*, the Council hereby appoints Western Municipal as the agent of the Municipality to carry out certain of the duties of collecting the Subject Tax Debts for and on behalf of the Council and/or the Municipality.
 4. The Council hereby delegates to Western Municipal (on a non-exclusive basis) all of the rights, powers and duties of the Council and all of the rights, powers and duties of the Municipality to enforce and collect payment of the Subject Tax Debts, including (without limitation):
 - a. All of the rights, powers and duties of the Council and the Municipality under *The Municipalities Act* (save and except for those rights, powers and duties of the Council set out in section 127 of *The Municipalities Act*); and
 - b. All of the rights, powers and duties of the Council and the Municipality to decide when, whether and to what extent the Municipality will invoke and/or exercise one or more of the Statutory Rights and Remedies in order to collect the Subject Tax Debts.
 5. The Council:
 - a. Authorizes Western Municipal to further delegate to authorized agents and employees of Western Municipal the rights, powers and duties of the Council and the Municipality described above in paragraph 3 and 4 hereof; and
 - b. Authorizes the Treasurer to delegate on a non-exclusive basis duties under *The Tax Enforcement Act* as may be necessary to give effect to this Agreement.
 6. The Municipality shall be and is hereby authorized to enter into the Agreement for Delivery of Tax Enforcement Services. The Mayor and Administrator are authorized:
 - a. To sign and execute the Agreement for Delivery of Tax Enforcement Services on behalf of the Municipality; and
 - b. To sign and execute on behalf of the Municipality subsequent amended versions of the Agreement for Delivery of Tax Enforcement Services, which contain amendments that do not materially increase the Western Municipal Tax Enforcement Fee.
 7. That this bylaw shall come into force and take effect on the date of the third and final reading thereof.

Mayor

S E A L

Administrator