

BYLAW NO. 1151/2019

Being a By-law of the Village of Delburne, in the Province of Alberta, to provide for Monthly Payments of Property Taxes.

WHEREAS, the Council of the Village of Delburne deems it appropriate to permit taxes to be paid by installments;

AND WHEREAS, pursuant to the *Municipal Government Act*, being Chapter M-26 of the Revised Statutes of Alberta 2000, as amended, a Council may by bylaw permit taxes to be paid by installments, at the option of the taxpayer;

AND WHEREAS, pursuant to the *Municipal Government Act*, being Chapter M-26 of the Revised Statutes of Alberta 2000, as amended, a Council may by bylaw delegate any of its powers, duties or functions under this or any other enactment or a bylaw to a council committee, the chief administrative officer or a designated officer, unless this or any other enactment or bylaw provides otherwise.

NOW THEREFORE the Council of the Village of Delburne, in the Province of Alberta, duly assembled enacts, as follows:

1. This bylaw may be cited the Village of Delburne Tax Installment Payment Plan Bylaw.
2. In this bylaw, unless the context otherwise requires, the following definitions apply:
 - a) **CAO** means Chief Administrative Officer of the Village of Delburne;
 - b) **Council** means the Council of the Village of Delburne;
 - c) **Municipality** means Village of Delburne;
 - d) **Taxes** mean and include all taxes which are levied on all assessed land and improvements and local improvement levies;
 - e) **Taxpayer** means the person liable to pay a tax;
 - f) **TIPP** means the Tax Installment Payment Plan.
3. Any Taxpayer may enter into an agreement with the Council to pay current taxes by installments. The plan shall commence on January 1st of each year provided that all taxes, local improvement levies, tax arrears and penalties are fully paid on or before December 31st of the preceding year. Consideration may be given for Tax Installment Payment Plans by Council for any other situation, including taxpayers who have been in arrears on their account and have fully paid the account after January 1.
4. The CAO is hereby delegated by Council the authority to enter into any TIPP agreement with the Taxpayers of a property on behalf of the Council.
5. The TIPP agreement shall provide:
 - a) The legal land description of the property;
 - b) The name(s) of the taxpayer;



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- c) For the payment of property taxes in twelve (12) monthly installments, beginning in January of the year the taxes are due;
- d) That payments shall be made on the 1st or the 15th day of the month for post-dated cheques at the option of the Taxpayer or the 30th of the month for automatic funds transfer;
- e) The installments shall be calculated as follows:
 - i. The first four (4) installments shall be based on one-twelfth (1/12) of the taxes levied in the previous year; and
 - ii. The last eight (8) installments shall be based on the actual taxes levied for the current year less the total of the first four installments divided by eight (8).
- 6. No interest or penalties will apply to tax roll accounts enrolled in the monthly payment plan unless otherwise provided in this bylaw.
- 7. All payments made hereunder shall be made by:
 - a) Automatic funds transfer; or
 - b) Post-dated cheques, which shall be provided to the Municipality on the day the TIPP agreement is signed.
- 8. A TIPP agreement shall immediately be cancelled and any unpaid portion of taxes will become immediately due and payable and subject to penalties as provided by the Tax Penalty Bylaw if:
 - a) Any payment is returned for any reason; or
 - b) Ownership of a property is transferred.
- 9. Nothing herein shall prevent any person from prepaying all or any portion of the estimated taxes in one (1) or more payments.
- 10. This bylaw shall come into full force and effect on the final date of passing.
- 11. Bylaw No. 1119/2015 and 975 is hereby repealed.

READ a first time this 28th day of May, 2019.



Mayor, Bill Chandler

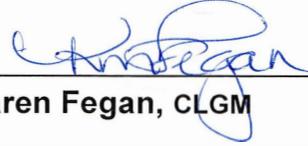


CAO, Karen Fegan, CLGM

READ a second time this 28th day of May, 2019.

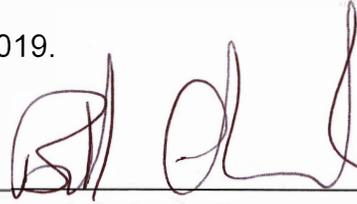


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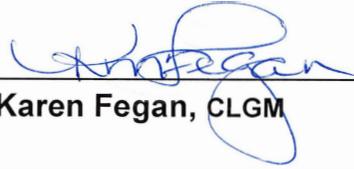


CAO, Karen Fegan, CLGM

READ a third and final time this 28th day of May, 2019.



Mayor, Bill Chandler



CAO, Karen Fegan, CLGM