



**BYLAW NO.1014/TAX/2024
MUNICIPAL DISTRICT OF FAIRVIEW NO. 136**

A BYLAW OF THE MUNICIPAL DISTRICT OF FAIRVIEW NO. 136 IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF PROVIDING A TAX INSTALMENT PAYMENT PLAN

Whereas, Section 340(1) of the *Municipal Government Act*, R.S.A. Chapter M-26, as amended provides that Council may by bylaw permit taxes to be paid by instalments, at the option of the taxpayer;

Whereas, Section 340(2) of the *Municipal Government Act*, provides that a person who wishes to pay taxes by instalments must make an agreement with the council authorizing that method of payment;

Whereas, Section 340(3) of the *Municipal Government Act*, provides that when an agreement of this nature is made, the tax notice must state the amount and due dates of the instalments to be paid in the remainder of the year, and what happens if an installment is not paid;

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Municipal District of Fairview No. 136 in the Province of Alberta, enacts as follows:

SECTION 1: TITLE

- 1.1 This Bylaw shall be cited as the "Tax Instalment Payment Plan Bylaw" or "TIPP Bylaw."

SECTION 2: DEFINITIONS

- 2.1 The Bylaw uses the following terms:

- a) **"Council"** means the municipal Council for the Municipal District of Fairview No. 136. in the Province of Alberta, as duly elected.
- b) **"Municipal Government Act"** means the *Municipal Government Act*, RSA 2000, Chapter M-26, as amended.
- c) **"Municipality"** means the Municipal District of Fairview No. 136, in the Province of Alberta.
- d) **"Tax" and "Taxes"** are as defined in the *Municipal Government Act*.
- e) **"Tax Arrears"** means taxes that remain unpaid after December 31 of the year in which they are imposed, as defined by the *Municipal Government Act*.
- f) **"Tax Instalment Payment Plan" or "TIPP"** means the Tax Instalment Payment Plan authorized by this Bylaw permitting Taxpayers to pay Taxes in monthly instalments.
- g) **"Tax Year"** means the annual period in which Taxes are imposed, commencing with January 1 and ending with December 31.
- h) **"Taxpayer"** is the person liable to pay taxes pursuant to the *Municipal Government Act*.

SECTION 3: TAX INSTALMENT PAYMENT PLAN

- 3.1 A Taxpayer of the Municipality may apply to be enrolled in the Tax Instalment Payment Plan (TIPP), to pay Taxes in monthly instalments from January to December in any year.
- 3.2 A TIPP authorization form must be completed and submitted by the Taxpayer and shall provide pre-authorization for the transfer of funds from the Taxpayer's designated bank account to the Municipality.
- 3.3 The TIPP shall commence in January of each year provided that all Taxes, Tax Arrears, and penalties are paid in full on or before December 31 of the preceding year.
- 3.4 A Taxpayer who wishes to enroll in the TIPP after January of the current year will be provided the following two options:
 - a) Pay the total of any missed monthly instalments, from January of the current year, at the time of application; or
 - a) Equally distribute the Taxes over the months remaining in the calendar year.
- 3.5 Taxpayers enrolling in the TIPP after the date on which Taxes are due will required to pay any applicable penalties pursuant to the current Tax Penalty Bylaw.

SECTION 4: PAYMENTS

- 4.1 Monthly instalments shall be determined on the basis of an estimate using the previous year's total tax levy up to the date on which Taxes are levied for the current year. Following the date on which Taxes are levied for the current year, the remaining monthly instalments will be recalculated to ensure the Taxes are paid in full by December 31.
- 4.2 Monthly instalment payments shall be due on the 16th day of each month and shall be paid by pre-authorized automatic funds withdrawal from an account at a financial institution as designated by the Taxpayer. If the 16th is on a weekend or statutory holiday, the respective monthly instalment payment will be withdrawn on the next business day.
- 4.3 The current Tax Penalty Bylaw shall not apply to instalment payments made in accordance with TIPP.

SECTION 5: CANCELLATION

- 5.1 The Director of Corporate Services and Finance may cancel a Taxpayer's enrollment in the TIPP, in the event that the Taxpayer defaults on two instalment payments.
- 5.2 A Non-Sufficient Funds charge, in an amount determined by the Fees and Rates Bylaw, will be levied on all defaulted payments and added to the affected Tax Roll(s).
- 5.3 If the Director of Corporate Services and Finance cancels a Taxpayer's enrollment in TIPP, the unpaid balance of Taxes, if any, becomes due and payable and shall be subject to the provisions of the current Tax Penalty Bylaw.
- 5.4 Any transfer of outstanding amounts to a Tax Roll to which TIPP applies, in accordance with Section 553 of the *Municipal Government Act*, will automatically cancel enrollment and the Taxpayer will be removed immediately from the TIPP.
- 5.5 Notice of removal from the TIPP pursuant to Sections 5.3 or 5.4 of this Bylaw shall be sent to the Taxpayer, by ordinary mail, to the last known mailing address as listed on the affected Tax Roll.

- 5.6 If enrollment in the TIPP is cancelled by the Municipality pursuant to Sections 5.3 or 5.4 of this Bylaw, the Taxpayer shall not be eligible to participate in the TIPP until the taxation year following the cancellation. Completion, submission and approval of a new TIPP authorization form is required to re-enroll.

SECTION 6: WITHDRAWAL

- 6.1 Enrollment in TIPP is automatically renewed each year and does not require authorization to be made on an annual basis.
- 6.2 Withdrawal from the TIPP requires providing no less than fourteen (14) calendar days in advance of the next instalment payment date, in writing. No monies paid pursuant to the TIPP will be returned, refunded or transferred to another account held with the Municipality. The monies will remain on the respective Tax Roll and be deemed as a prepayment of Taxes.
- 6.3 If a Taxpayer withdraws enrollment in TIPP, the unpaid balance of Taxes, if any, becomes due and payable and shall be subject to the provisions of the current Tax Penalty Bylaw.

SECTION 7: TRANSFERS OF PROPERTY

- 7.1 In the event a property is transferred, the Taxpayer is responsible for withdrawing enrollment in TIPP in accordance with Section 6 of this Bylaw.

SECTION 8: INDEMNIFICATION

- 8.1 The onus of providing correct banking information to the Municipality lies with the Taxpayer. If incorrect information results in a monthly instalment payment(s) not being made by the financial institution, the Municipality assumes no responsibility for the same.

SECTION 9: RESPONSIBILITY OF TAXPAYER

- 9.1 TIPP enrollees are responsible for verifying that the preauthorized instalment payments are being made in accordance with the executed authorization. The onus is on an enrollee to notify the Municipality of any errors which must be corrected to ensure instalment payments are being made as authorized.

SECTION 10: SEVERABILITY

- 10.1 Each provision of this Bylaw is independent of all other provisions and should any provision of this Bylaw be deemed invalid by a court of competent jurisdiction, then the invalid provision shall be severed, and all other provisions of this Bylaw shall remain valid and enforceable.

SECTION 11: EFFECTIVE DATE

- 11.1 This Bylaw shall come into force upon receipt of its third and final reading.

Read a first time this 17th day of December, 2024.


Philip Kolodychuk, Reeve


Lyndsey Lawrence, Interim CAO

Read a second time this 17th day of December, 2024


Philip Kolodychuk, Reeve


Lyndsey Lawrence, Interim CAO

Read a third time and passed this 17th day of December, 2024


Philip Kolodychuk, Reeve


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