

**BYLAW 774-C-03-20
TOWN OF COALDALE
PROVINCE OF ALBERTA**

**BEING A BYLAW OF THE TOWN OF COALDALE
TO PROVIDE FOR PAYMENT OF TAXES BY INSTALLMENTS**

WHEREAS, the *Municipal Government Act, R.S.A. 2000, c.M-26*, allows a Council by bylaw to permit payment of taxes by instalments, at the option of the taxpayer;

AND WHEREAS Council considers it to be advisable to establish a tax instalment payment plan;

NOW THEREFORE the Council of the Town of Coaldale duly assembled, enacts as follows:

1.0 This Bylaw may be cited as the *Tax Instalment Payment Plan Bylaw (TIPP)*.

2.0 DEFINITION & INTERPRETATION

In this bylaw:

1. "Town" means the Town of Coaldale.
2. "Tax Clerk" means the person or persons in the Town's Administration Department assigned the responsibility of administering this Bylaw.
3. "Plan" means the Tax Instalment Payment Plan established pursuant to Section 3.
4. "Taxes" means all the taxes imposed by the Town pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta, including but not limited to property taxes, business taxes, local improvement taxes, the amounts which in the event of non-payment are deemed at law to be taxes or recoverable as or in the same manner as taxes and any penalties on such tax amounts.
5. "Taxpayer" means a person liable to pay taxes.
6. "Year" means calendar year.

3.0 APPLICATION OF BYLAW

1. A taxpayer may apply to the Tax Clerk to pay taxes pursuant to the Plan.
2. Taxes paid in accordance with the Plan shall be paid in monthly instalments by pre-authorized transfer of funds from an account of the taxpayer at a Bank, Treasury Branch, Trust Company or Credit Union on the sixteenth (16) day of each calendar month.
3. Application must be made in writing to the Tax Clerk on or before May 31 of the year in which the taxpayer intends to commence paying taxes pursuant to the Plan.
4. Application received from January 1 to May 31 of the year in which the taxpayer intends to commence paying taxes pursuant to the Plan will require an initial payment equal to the total of all past due instalments, as calculated under Section 4(2).
5. Applications received after May 31 and on or before December 31 of any year will be considered as applications to commence payments under the Plan as of January 16 in the following year.
6. An application pursuant to Subsection (1) shall be approved by the Tax Clerk provided the following conditions have been satisfied:
 - (a) All outstanding taxes, tax arrears and penalties owed to the Town by the taxpayer have been paid; and
 - (b) The taxpayer shall have completed all agreements and forms prescribed by the Tax Clerk.
7. Subject to Sections 7 and 8, upon approval of an application by a taxpayer pursuant to this section the taxpayer shall pay taxes from year to year pursuant to the Plan without further application under this bylaw.

4.0 MONTHLY INSTALLMENTS

1. For each year during which taxes are paid pursuant to the Plan, taxes shall be paid by twelve (12) monthly instalments calculated pursuant to this Section and payable on the sixteenth (16) day of each month of the year.
2. Subject to Section 10, the amount of the monthly instalments to be paid pursuant to Subsection (1) shall be calculated as follows:

- (a) For the months of January to June the monthly instalments shall be equal to one-twelfth (1/12) of the taxes payable by the taxpayer for the immediately preceding year; and
- (b) For the months July to December the monthly instalments shall be equal to one-sixth (1/6) of the balance remaining on the current year's tax account.

5.0 PENALTIES

- 1. Provided that a taxpayer paying taxes under the Plan pays each monthly instalment, penalties pursuant to the Tax Penalties Bylaw, being Bylaw 302-C-03-93, or any successor bylaw, shall not be applied to the taxes or any portion thereof.

6.0 DISCOUNTS OR INTEREST FOR PREPAYMENTS

- 1. A taxpayer paying taxes under the Plan shall not be entitled to receive a discount or interest on accumulated credits.

7.0 WITHDRAWAL FROM PLAN

- 1. A taxpayer paying taxes pursuant to the Plan may withdraw from the Plan at any time upon at least fourteen (14) days written notice to the Tax Clerk.
- 2. In the event that a taxpayer withdraws from the Plan on or before June 30:
 - (a) The taxes for the current year paid to the date of withdrawal shall be retained by the Town and credited towards the balance of the taxes payable for the current year; and
 - (b) The taxpayer shall be liable to penalties pursuant to the Tax Penalties Bylaw, or any successor bylaw, on all amounts of taxes remaining unpaid as of June 30 of the current year.
- 3. In the event that a taxpayer withdraws from the Plan after June 30:
 - (a) The taxes for the current year paid to the date of withdrawal shall be retained by the Town and credited towards the balance of taxes payable for the current year; and
 - (b) The balance of the taxes payable by the taxpayer for the current year shall immediately become due and payable; and
 - (c) The taxpayer shall be liable to pay penalties on unpaid taxes

accruing following withdrawal from the Plan pursuant to the Tax Penalties Bylaw, or any successor bylaw.

8.0 DEFAULT

1. If a monthly instalment of taxes is not paid on the sixteenth (16) day of the month a charge shall be imposed on the taxpayer.
2. In the event that a monthly instalment is not paid as provided for in Subsection (1) the Tax Clerk may impose penalties pursuant to the Tax Penalties Bylaw, or any successor bylaw, on all amounts remaining unpaid.
3. In the event that a monthly instalment is not paid as provided for in Subsection (1) the Tax Clerk may increase the amounts of future monthly instalments to account for the missed payment, the charge and penalties.
4. In the event that a taxpayer fails to pay three (3) monthly instalments, the participation of the taxpayer in the Plan may be cancelled by the Tax Clerk.
5. In the event that the participation of the taxpayer in the Plan is cancelled due to default:
 - (a) All taxes paid for the current year pursuant to the Plan shall be retained and credited towards the balance of the taxes payable by the taxpayer for the current year; and
 - (b) The taxpayer shall be liable to pay all charges and penalties:
 - (i) Levied on outstanding monthly instalments; and
 - (ii) Accruing following cancellation on the amounts of taxes remaining unpaid, as provided for in the Tax Penalties Bylaw, or any successor bylaw.
6. In the event that a taxpayer has unpaid utilities transferred to their tax roll, the participation of the taxpayer in the Plan may be cancelled by the Tax Clerk.

9.0 SALE OF LAND

1. A purchaser of property with respect to which payments of taxes is made pursuant to the Plan may apply to the Tax Clerk to continue payment of

taxes pursuant to the Plan.

2. An application pursuant to Subsection 9(1) shall be approved by the Tax Clerk providing the following conditions have been satisfied:
 - (a) All outstanding taxes, tax arrears, charges and penalty owed to the Town with respect to the property have been paid; and
 - (b) The purchaser shall have completed all agreements and forms prescribed by the Tax Clerk.

10.0 ADJUSTMENT OF MONTHLY INSTALLMENTS

1. In addition to any other revisions or adjustments described in this Bylaw, the Tax Clerk may revise or adjust the amounts of monthly instalments payable under the Plan;
 - (a) To reflect changes to the assessed value of the property or business or tax rate, as may be required;
 - (b) To reflect the imposition or termination of local improvement charges;
 - (c) To provide for payment pursuant to the Plan, of amounts which in the event of non-payment are deemed at law to be taxes or to be recoverable as or in the same manner as taxes; and
 - (d) Upon written request of a taxpayer to increase the monthly instalments payable by the taxpayer.

11.0 REPEAL BYLAW

1. This bylaw will rescind Bylaw 683-C-08-13 and any amendments thereto.

12.0 COMING INTO FORCE

1. This bylaw shall come into full force and effect when this Bylaw has achieved THIRD and FINAL reading and is duly signed.

READ a FIRST time this 9th day of March, 2020.

Mayor – Kim Craig
Motion # 081.20

CAO – Kalen Hastings

READ a SECOND time this 9th day of March, 2020.

Mayor – Kim Craig
Motion # 082.20

CAO – Kalen Hastings

READ a THIRD and FINAL time this 14th day of April, 2020.

Mayor – Kim Craig
Motion # 134.20

CAO – Kalen Hastings