

TOWN OF HIGH RIVER
IN THE PROVINCE OF ALBERTA

BYLAW 4562/2019 – TAX INSTALLMENT PAYMENT PLAN

A BYLAW OF THE TOWN OF HIGH RIVER
FOR THE IMPLEMENTATION OF A TAX INSTALMENT PAYMENT PLAN

WHEREAS pursuant to Section 340 of the *Municipal Government Act*, R.S.A. 2000, c.M-26, Council may pass a bylaw permitting taxes to be paid by instalments, at the option of the taxpayer;

AND WHEREAS, Council deems it desirable to implement a Tax Installment Payment Plan whereby payments are automatically made through a bank or financial institution, with the taxpayer's authorization;

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

PART I – PURPOSE, APPLICATION, DEFINITIONS, INTERPRETATION AND GUIDELINES

Purpose and Application

1. The purpose of this Bylaw is to implement a monthly tax instalment payment plan for payment of property taxes.

Short Title

2. This Bylaw may be cited as the "Tax Instalment Payment Plan Bylaw" or "TIPP Bylaw".

Definitions

3. Words used in this Bylaw have the same meaning as defined in the *Municipal Government Act*, with the following changes or additions:
 - (a) "Taxes" includes all property taxes, local improvement taxes and all other taxes, charges, fees or amounts lawfully imposed against a property by The Town of High River pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta;
 - (b) "Tax Instalment Payment Plan" or "TIPP" means the plan authorized by this Bylaw permitting Taxpayers to pay taxes by way of monthly instalments;
 - (c) "Taxpayer" means a person liable to pay a tax as defined in Section 1 of the *Municipal Government Act*.
 - (d) "Town" means Town of High River

Interpretation

4. References in this Bylaw to a statute, regulation or other bylaw refer to the current laws at the time this Bylaw was enacted and as they are amended from time to time, including successor legislation.
5. Headings and sub-headings in this Bylaw are included for convenience only and shall not be considered in interpreting the substantive content of this Bylaw.
6. The preamble paragraphs that precede the numbered paragraphs of this Bylaw are an integral and necessary part of this Bylaw and not a mere recital.
7. Every provision of this Bylaw is independent of all provisions and it is the intention of the Council that if any provision of this Bylaw is declared invalid by a court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

Application

8. Any Taxpayer may participate in the monthly tax installment plan if the following conditions are met:
 - (a) A Taxpayer who joins TIPP after January 15th of the current year will be required to pay the total of any missed instalments beginning January of current year.
 - (b) There are no tax arrears outstanding
 - (c) The Taxpayer does not pay their Taxes through a mortgage company
 - (d) An application is received at least two weeks before the commencement of the first TIPP payment.
 - (e) Monthly payments are received by way of electronic funds transfer only.

- (f) Property has been completed by December 31st of prior year
- 9. TIPP instalments for the current year's taxes will be collected from January to December of the current year, with the tax account balance to be paid in full by the December instalment.
- 10. Notice of 10 business days must be given where a Taxpayer wishes to withdraw from the tax installment program.
- 11. Monthly tax instalment payments shall be calculated by dividing the Taxpayers most recent annual levy by twelve (12), with an adjustment being made to the monthly instalments in July to compensate for the changes in taxes resulting from the annual levy.
- 12. Taxpayer accounts on TIPP are not subject to penalties on unpaid Taxes.
- 13. If a monthly installment payment is defaulted by the Taxpayer, the Taxpayer will be responsible for making alternate payment arrangements on the defaulted payment; including any fees in accordance with the current Rate Bylaw.
- 14. TIPP payments are not refundable or transferrable unless there is an administrative error. In the circumstance of a change of ownership, any credit on a tax account may be refunded upon adequate evidence of the purchase agreement.
- 15. The town may remove a taxpayer from TIPP in the event:
 - (a) The taxpayer fails to make up defaulted payment before the next installment payment is due; or
 - (b) Any charges, fees or amounts lawfully imposed against the property are transferred and remain outstanding before the next installment is due.
 - (c) The Town becomes aware of an ownership change.
- 16. In the event a taxpayer is removed or requests removal from the TIPP the amount owing shall then become due and subject to penalties.
- 17. In any circumstance, if a taxpayer is removed or request removal from TIPP, the taxpayer may reapply in the next tax year.

PART II – General

Effective Date

- 18. This Bylaw comes into effect when it is passed by the Council.

Repeals

- 19. That Bylaw No. 3832/95 be repealed in its entirety, along with its amendment, Bylaw No. 3933/98 in its entirety.

READ A FIRST TIME THIS 25 DAY OF November, 2019.



 MAYOR/DEPUTY MAYOR


 CHIEF ADMINISTRATIVE OFFICER


READ A SECOND TIME THIS 25 DAY OF November, 2019.




 MAYOR/DEPUTY MAYOR


 CHIEF ADMINISTRATIVE OFFICER


READ A THIRD TIME THIS 25 DAY OF November, 2019.




MAYOR/DEPUTY MAYOR


CHIEF ADMINISTRATIVE OFFICER

SIGNED AND PASSED THIS 25 DAY OF November, 2019.



MAYOR/DEPUTY MAYOR


CHIEF ADMINISTRATIVE OFFICER