

BYLAW 007:2024

A bylaw of the Town of Irricana, in the Province of Alberta, for the purpose of establishing a Tax Installment Payment Plan (TIPP) for municipal property taxes

WHEREAS pursuant to the Municipal Government Act, RSA 2000, c M-26, and amendments thereto, authorizes a Council to pass bylaws for municipal purposes; and

WHEREAS pursuant to Section 7 of the Municipal Government Act, a Municipal Council may pass a bylaw for municipal purposes respecting services provided by or on behalf of the municipality

WHEREAS pursuant to Section 340 of the Municipal Government Act, Council may by bylaw permit taxes to be paid by installments;

AND WHEREAS Council wishes to allow property Taxpayers to pay taxes imposed under the Municipal Government Act by way of monthly installment payments;

AND NOW THEREFORE the Municipal Council of the Corporation of the Town of Irricana, duly assembled in Council, enacts as follows:

Title

1. This Bylaw may be cited as the “Municipal Tax Installment Payment Plan Bylaw”

Definitions

2. In this Bylaw, the following definitions apply:
 - a. “**Chief Administrative Officer**” means the Chief Administrative Officer of the Town of Irricana or their authorized delegate;
 - b. “**Current Year**” means the year in which property taxes were assessed;
 - c. “**Municipal Government Act**” means the Municipal Government Act, RSA 2000, c M-26, as amended or replaced from time to time;
 - d. “**Property Tax Notice**” includes any property tax, business revitalization zone tax, local improvement tax, penalty, unpaid cost, charge, or expense as provided in Section 553 of the Municipal Government Act, RSA 2000, M-26;
 - e. “**Property Tax Installment Payment Plan**”, also referred to as TIPP, means payment of property taxes on a monthly basis by pre-authorized automatic debit;

- f. **“Tax Collector”** means the Chief Administrative Officer or their delegate;
- g. **“Taxpayer”** means the assessed person whose name is on an Assessment Roll in accordance with Section 304 of the Municipal Government Act, that is liable to pay taxes on a property being taxed pursuant to the Municipal Government Act, Part 10, Division 2 – Property Tax;
- h. **“Town”** means the Corporation of the Town of Irricana

Eligibility

- 3. Taxpayers are eligible to enroll in TIPP unless:
 - a. They owe the municipality a debt, including for property taxes levied in a previous year or for other utilities and services provided by the municipality;
 - b. They have defaulted on a previous payment agreement with the municipality in the preceding 24 months.

General Administration

- 1. Taxpayers may apply to participate in TIPP by completing the Tax Installment Payment Plan Application Form as outlined in Schedule ‘A’, as amended from time to time.
- 2. TIPP installments for Current Year taxes are collected from January to December of the calendar year, with the Tax Account balance to be paid in full by the December installment.
- 3. Taxpayers participating in TIPP shall not be subject to penalties for the late payment of taxes for those taxes being collected under the program.
- 4. The annual Tax Notice shall identify the total amount of installments paid to date and the calculation of the monthly installment payment for the remaining payments in that year.

Payments and Adjustments

- 5. Payments are determined by dividing the Current Taxes owing by the number of months remaining in the calendar year.
- 6. All payments shall be made by way of a pre-authorized automatic debit from a Canadian savings or chequing account designated by the Taxpayer, and due on the first day of each month.
- 7. Dishonored payments shall be subject to penalties, fees, or charges set out in the Master Rates Bylaw.

8. Payment installment amounts shall be adjusted annually by the Tax Collector to compensate for changes in taxes resulting from the annual tax levy.
9. At the sole discretion of the Tax Collector, monthly installments may be adjusted at any time to account for:
 - a. Changes to the total amount of taxes payable for a property in the current year;
 - b. Any forecasted increase to the property tax amount payable for a property as deemed reasonable by the Tax Collector; or
 - c. Any other factor which could lead to overpayment or underpayment of the total amount of taxes payable in respect to a property at the end of the current year.
10. If changes to the monthly TIPP installment are made, Taxpayers shall be notified in writing no less than 30 days prior to any increase taking effect.

Withdrawal from TIPP

11. Taxpayers may withdraw from TIPP by providing written notice to the Town a minimum of ten (10) working days prior to the next scheduled payment.
12. Taxpayers who fail to make a scheduled payment on the due date may be withdrawn from TIPP by the Tax Collector.
13. Taxpayers who fail to make two consecutive scheduled payments shall be withdrawn from TIPP by the Tax Collector.
14. When a Taxpayer is withdrawn from TIPP by the Tax Collector, a notice shall be sent to the Taxpayer by ordinary mail to the address as listed on the tax roll.

Change of Ownership

15. If a property is sold or otherwise transferred, the new property owner shall either:
 - a. Pay the remaining unpaid taxes in full on or before the date of purchase;
 - b. Enroll in TIPP for the balance of taxes owing.

Balance Due Upon Cancellation

16. When a Taxpayer withdraws from TIPP:
 - a. Unpaid property taxes become immediately due and payable;
 - b. Penalties on unpaid taxes apply immediately to all unpaid taxes.

Severability

17. If any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of the Bylaw will remain valid and enforceable.

Effective Date

18. *Bylaw 007:2024*, being the Municipal Tax Installment Payment Plan Bylaw, is passed when it receives third reading and is signed pursuant to the *Municipal Government Act*.

READ A FIRST TIME this 3rd day of September 2024.

READ A SECOND TIME this 3rd day of September 2024.

UNANIMOUS CONSENT for THIRD READING given this 3rd day of September 2024.

READ A THIRD TIME this 3rd day of September 2024.

'Original Signed'
Jim Bryson
Mayor

'Original Signed'
Doug Hafichuk
Chief Administrative Officer