



## BYLAW

Bylaw Number: 1262 / 15

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### A BYLAW OF THE MUNICIPALITY OF THE TOWN OF NANTON IN THE PROVINCE OF ALBERTA TO ESTABLISH A TAX INSTALMENT PAYMENT PLAN.

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#### 1. PURPOSE:

- 1.1. **WHEREAS**, Section 340 of the Municipal Government Act of the Province of Alberta, being Chapter M-26 of the Revised Statutes of Alberta 2000 and amendments thereto permits Council to provide for the payment of taxes by instalments at the option of the taxpayer; and
- 1.2. **WHEREAS**, Council wishes to allow property taxpayers to pay taxes imposed under the Municipal Government Act by way of monthly instalment payments;
- 1.3. **NOW THEREFORE**, the Council of the Municipality of the Town of Nanton in the Province of Alberta duly assembled enacts as follows:

#### 2. ENACTMENT

- 2.1. This Bylaw will be cited as the Tax Instalment Payment Plan, or TIPP Bylaw.

#### 3. INTERPRETATION

- 3.1 **CAO** means the Chief Administrative Officer of the Town of Nanton as appointed by Council and delegated by Council, as per Section 203 (1) of the Municipal Government Act to make agreement with a taxpayer for the payment of taxes by instalments.
- 3.2 **Council** means the Council of the Town of Nanton, in the Province of Alberta.
- 3.3 **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 Nanton pursuant to the Municipal Government Act, or any other statute of the Province of Alberta.
- 3.4 **Tax Instalment Payment Plan**, also referred to as **TIPP**, means the plan authorized by this Bylaw and the agreement with Council, permitting taxpayers to pay Taxes by way of monthly instalments.
- 3.5 **Taxpayer** means the person liable to pay Taxes

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#### **4. GENERAL PROVISIONS**

- 4.1 All taxpayers of property within the Town of Nanton may apply to be included in TIPP as described in this Bylaw to provide for the payment of Taxes by instalments.
- 4.2 Taxpayers who wish to apply for inclusion in TIPP must apply to the CAO and shall not be included within TIPP until approved by the CAO.
- 4.3 The CAO may refuse a Taxpayer's request to be included in TIPP for reasons as set out in this Bylaw.
- 4.4 A Taxpayer may not apply for inclusion in TIPP twice in the same calendar year with respect to the same property.
- 4.5 A Taxpayer who is included in TIPP shall not be subject to the provisions of the Tax Penalty Bylaw as to the due date for the payment of taxes.
- 4.6 Taxes payable under TIPP shall be deemed to be due and owing in accordance with the provisions of this Bylaw.
- 4.7 A Taxpayer who wishes to be included in TIPP may apply to the CAO for inclusion provided, as of the date of application, the Taxpayer does not owe taxes from any previous year pertaining to the property which is subject of the application. The Taxpayer may be included in the TIPP process after payment of an amount proportionate to 1/12 of the most current levied taxes for each month of TIPP instalments processed for the calendar year, plus any outstanding taxes owing on the property which application is requested.
- 4.8 The CAO will make adjustments to the monthly instalment amount upon levying the current year's taxes and the instalment amount will be calculated to ensure that the current year's taxes will be paid in full by the end of the calendar year. The change in instalment amount will be indicated on or with the tax notice issued to the property owner.
- 4.9 All monthly instalment payments are due on the 10<sup>th</sup> day of each month and shall be paid by automatic bank withdrawal from a bank account designated by the Taxpayer. Any amounts paid as an instalment of current year's taxes are non-refundable.
- 4.10 In the event a property, of which the previous Taxpayer was included in TIPP, is transferred, the purchaser of the property may assume the previous Taxpayer's remaining TIPP payments, as per Section 4.2.
- 4.11 The CAO may discontinue a Taxpayer's continuance of TIPP in respect to a property if two instalment payments for that property fail to be honoured by the Taxpayer's bank account within a calendar year. For each TIPP payment that is not honoured, a fee will be charged by the Town for non-sufficient funds.
- 4.12 Notice of removal pursuant to Section 4.11 shall be sent to the Taxpayer by ordinary mail to the Taxpayer's last known address as listed on the tax roll.



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- 4.13 When a Taxpayer is removed from TIPP subsequent to the due date for the payment of Taxes as specified in the Tax Penalty Bylaw, all unpaid property taxes become immediately due and payable and the provisions of the Tax Penalty Bylaw apply immediately to all unpaid Taxes.
- 4.14 In the event a Taxpayer requests removal from TIPP, all remaining Taxes due and owing shall then become due and owing on the due date for the payment of Taxes as specified in the Tax Penalty Bylaw and the provisions of the Tax Penalty Bylaw apply to all unpaid Taxes due and owing the Town of Nanton after the due date.
- 4.15 It is the responsibility of the Taxpayer to notify the CAO of any changes that may affect the TIPP payments by the Taxpayer for the pertaining to the property which is the subject of the original application, including, but not limited to, bank information or change of ownership.

**5. EFFECTIVE DATE AND READINGS**

- 5.1 Bylaw #1179/07 is hereby repealed
- 5.2 This bylaw comes into effect upon the date of final reading and signing thereof.
- 5.3 Read a **first** time this 16<sup>th</sup> day of November, 2015.
- 5.4 Read a **second** time this 16<sup>th</sup> day of November, 2015.
- 5.5 Read a **third** time this 16<sup>th</sup> day of November, 2015.



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**CHIEF ELECTED OFFICIAL**



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**CHIEF ADMINISTRATIVE OFFICER**

