

TOWN OF TABER  
BYLAW NO.24-2016

**BEING A BYLAW OF THE TOWN OF TABER, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF ESTABLISHING A PROPERTY TAX INSTALLMENT PAYMENT PLAN, WITHIN THE TOWN OF TABER.**

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WHEREAS section 340 of the *Municipal Government Act* (Alberta, R.S.A. 2000, Chapter M-26, and amendments thereto) permits a Council to establish a bylaw to permit taxes to be paid by installments, at the option of the ratepayer;

AND WHEREAS Council has deemed it necessary and desirable, to establish a Property Tax Instalment Payment Plan;

NOW THEREFORE the Council of the Town of Taber in the Province of Alberta, duly assembled, hereby enacts as follows:

**1.0 NAME OF BYLAW**

This Bylaw may be cited as the Tax Installment Payment Plan (TIPP)

**2.0 DEFINITIONS**

In this Bylaw:

<b>Act</b>	means the Municipal Government Act;
<b>Bylaw</b>	means the Tax Installment Payment Plan (TIPP) established by the Municipality;
<b>Chief Administrative Officer</b>	means the Chief Administrative Officer for the Town, regardless of the specific title that may be conferred on the Officer by Council from time to time;
<b>Council</b>	means the Council for the Town of Taber;
<b>Municipality</b>	means the Town of Taber;

**3.0 GENERAL**

- a) The Property Tax Installment Payment Plan is hereby established.
- b) The Property Tax Installment Payment Plan shall allow ratepayers to pay property taxes in twelve (12) payments without penalty.
- c) The Installment Plan for the first four months of the year (being January through April) shall be calculated by utilizing the previous year's property tax levy for the property in question divided by 12. After Council has passed a Property Tax Rate Bylaw for the current taxation year, a new monthly installment payment amount will be recalculated over the remaining months (being May through December).



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- d) Monthly installment amounts will be recalculated periodically. Notification of recalculated monthly installment amounts will be given only when the amount increases by \$20.00 or more.
- e) A contract, which stipulates the terms, conditions and penalties of the Property Tax Installment Payment Plan, attached to the Bylaw, and designated as "Schedule A", is hereby adopted.
- f) Any ratepayer, who has not previously defaulted on a payment, using the Property Tax Payment Installment Plan, may enter into a new Property Tax Payment Installment Plan by signing the attached contract (Schedule A), provided the Town receives property tax payment for all preceding months plus one since January of the current year in full.

**4.0 INTENTION OF TOWN COUNCIL**

It is the intention of the Town Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is further the intention of the Town Council that if any provision of the Bylaw be declared invalid, all other provisions thereof shall remain valid and enforceable.

**5.0 RESCINDED OR AMENDED BYLAWS**

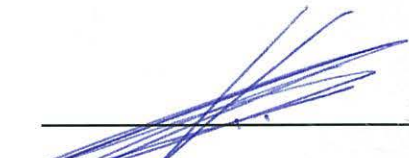
Bylaw No. T-82 is hereby repealed in its entirety.

**6.0 EFFECTIVE DATE**

This Bylaw shall take effect on the day of the final passing and the signatures of the chief elected official and duly authorized designated officer thereof.

RES.652/2016	Read a first time this 19 <sup>th</sup> day of December, 2016.
RES.653/2016	Read a second time this 19 <sup>th</sup> day of December, 2016.
RES.655/2016	Read a third time and finally passed this 19 <sup>th</sup> day of December, 2016.

**TOWN OF TABER**

  
\_\_\_\_\_  
**MAYOR**

  
\_\_\_\_\_  
**CHIEF ADMINISTRATIVE OFFICER (C.A.O)**

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**Schedule "A"**  
**Town of Taber**

**Tax Installment Payment Plan (TIPP) Pre-Authorization Form**

Roll Number: \_\_\_\_\_ Name (Please Print): \_\_\_\_\_

Property Address: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Start Month: \_\_\_\_\_ Estimated Payment Amount: \_\_\_\_\_

**Attach Void Cheque or Authorized Bank Account Information**

I/We hereby authorize the Town of Taber and its Financial Institution to debit my/our account on the last day of the month for all property taxes, including any local improvements levies payable to the Town of Taber, in the amount of the monthly payment shown above. Said amount may increase/decrease to allow for the collection of the amount shown on the annual Property Tax Notice issued by the Town of Taber.

The Installment Plan for the first four months of the year (being January through April) shall be calculated by utilizing the previous year's property tax levy for the property in question divided by 12. After council has passed a Property Tax Rate Bylaw for the current taxation year, a new monthly installment payment account will be recalculated over the remaining months (being May through December).

The ratepayer shall be notified of recalculated payment amounts only if there is an increase of \$20.00 or more.

This authorization may be cancelled at any time in writing at least 15 days prior to the next due date by me/us, at which time all outstanding amounts become due, payable, and subject to penalties.

In the event a payment is returned for any reason (i.e. Insufficient Funds, No Chequing Privileges) the Town of Taber will apply the appropriate "Returned Item Charge" to the outstanding account and notify the customer in writing of the balance due. Payment for the outstanding amount plus the returned item charge must be received by the Town of Taber within 10 days or the applicant will be removed from the Installment Plan and any property tax balance owing will become due immediately.

Further, if two payments on the plan are returned NSF the applicant will be terminated from the plan and any property tax balance owing will become due immediately. Any applicant with a history of two NFS's will not be eligible to enroll in the Installment Plan for a period of two years.

In the event of the sale of the above noted property or a change in bank account information, I/We will notify the Town of Taber in writing at least 15 days prior to the next due date, to arrange for withdrawal from the plan, or to provide a new Tax Installment Payment Plan Pre-Authorization Form with a cheque marked "VOID".

All outstanding property taxes must be paid in full for eligibility to participate in the plan.

Any delivery of this authorization to the Town of Taber constitutes delivery by me/us to the Bank.

I/We understand that the Town of Taber may cancel this agreement at any time if I/we are not obliging to the agreement.

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All persons, whose signatures are required to sign on the given bank account, have signed this agreement.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**The Information on this form is collected under the Authority of Section 32(C) of the Freedom of Information and Protection of Privacy Act and is used solely for purposes relating to the administration of the Assessment Programs.**

