BYLAW
Bylaw Number 852

A BYLAW OF THE TOWN OF STAVELY, IN THE PROVINCE OF ALBERTA, TO PROVIDE ACCEPTANCE OF MONIES TO BE APPLIED AT A FUTURE DATE IN PAYMENT OF TAXES.

---

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 installments 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 installment payments;

1.3 **NOW THEREFORE**, the Council of the Municipality of the Town of Stavely in the Province of Alberta duly assembled enacts as follows:

2.0 ENACTMENT:

2.1 This Bylaw will be cited as the "Tax Installment Payment Plan" or TIPP Bylaw.

3.0 INTERPRETATION:

3.1 **CAO** means the Chief Administrative Officer of the Town of Stavely as appointed by Council, as per Section 203 (1) of the Municipal Government Act to make agreement with taxpayer for the payment of taxes by instalments.

3.2 **Council** means the Council of the Town of Stavely, in the Province of Alberta.

3.3 **Taxes** include all property taxes, local improvements taxes and all other taxes, charges, fees or amounts lawfully imposed against a property by the Town of Stavely pursuant to the Municipal Government Act, or any other statute of the Province of Alberta.

3.4 **Tax Installment 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 installments.

3.5 **Taxpayer** means the person liable to pay taxes.

4.0 GENERAL PROVISIONS:

4.1 All taxpayers of property within the Town of Stavely may sign up to be included in TIPP as described in this Bylaw to provide for the payment of taxes by installments.

4.2 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.

4.3 Taxes payable under TIPP shall be deemed to be due and owing in accordance with the provisions of this Bylaw.

4.4 A Taxpayer who wishes to be included in TIPP may sign up at anytime throughout the year as long as the Taxpayer does not owe taxes from any previous years pertaining to the property. 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 installments processed for the calendar year, plus any outstanding taxes owing on the property which sign-up is requested.

4.5 The Town of Stavely Administration will make an adjustment to the monthly installment amount upon levying the current year's taxes. The installment amount will be calculated for the remainder of the year to ensure that the current years taxes will be paid in full by the end of the calendar year. The change in installment amounts will be indicated on or with the tax notice issued to the property owner.

4.6 All monthly installments are due on or before the end of each month. It is the responsibility of the taxpayer to make payment to the Town of Stavely and ensure the payment is made on time. Any amounts paid as an installment of current years taxes are non-refundable.

4.7 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 taxpayers remaining TIPP payments upon signing up with Town of Stavely Administration.

4.8 The Town of Stavely Administration may discontinue a Taxpayers continuance of TIPP in respect to a property if (2) two consecutive installment payments for that property are not received.

4.9 Notice of removal from TIPP program shall be sent to the Taxpayer by ordinary mail to the Taxpayers last known address as listed on the tax roll.

4.10 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 Bylaws apply immediately to all unpaid taxes.

4.11 A Taxpayer may, at any time, withdraw from the installment plan but no monies paid into the plan will be returned or refunded but will remain on the account as a prepayment of property taxes.

This Bylaw will come into full force and effect upon the date of its final reading and signing thereof.

Read a First time this 8th day of November, 2021.

Read a Second time this 8th day of November, 2021.

Unanimous consent given to present for third reading this 8th day of November, 2021.

Read a Third time this 8th day of November, 2021.

TOWN OF STAVELY

Mayor / Deputy Mayor

Chief Administrative Officer