

# MUNICIPALITY OF CROWSNEST PASS

## BYLAW NO. 1188, 2024

### TAX INSTALMENT PAYMENT PLAN BYLAW

**BEING** a bylaw of the Municipality of Crowsnest Pass in the province of Alberta, to provide a tax instalment payment plan.

**WHEREAS** pursuant to section 340 of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26, a Council may enact a bylaw to provide for the payment of taxes by instalments;

**AND WHEREAS** pursuant to section 418(4) of the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26, the Municipality may enter into agreement with the taxpayer to permit tax arrears to be paid by instalments;

**NOW THEREFORE**, the Council of the Municipality of Crowsnest Pass in the Province of Alberta duly assembled, enacts as follows:

#### 1. Short Title

- 1.1 This Bylaw shall be cited as the "Tax Instalment Payment Plan Bylaw".

#### 2. Definitions

- 2.1 In this Bylaw:

- (a) "**Act**" means the Municipal Government Act, RSA 2000, c. M-26 and regulations, as amended from time to time.
- (b) "**Chief Administrative Officer (CAO)**" means the person appointed as the Chief Administrative Officer of the Municipality of Crowsnest Pass and includes any person who holds the position of CAO in an acting capacity.
- (c) "**Council**" shall mean municipal Council for the Municipality of Crowsnest Pass in the Province of Alberta, as duly elected.
- (d) "**Current Taxes**" means all taxes which are imposed or levied in the current year in which they are imposed.
- (e) "**Municipality**" means the Municipality of Crowsnest Pass in the Province of Alberta.
- (f) "**Tax**" and "**Taxes**" includes all property taxes, local improvement taxes, and all other taxes, charges, fees or amounts lawfully imposed against a property by the Municipality of Crowsnest Pass pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta.
- (g) "**Tax Arrears**" means taxes that remain unpaid after December 31<sup>st</sup> of the year in which they are imposed.
- (h) "**Tax Agreement**" means an agreement between a taxpayer and the Municipality of Crowsnest Pass to pay property taxes that are in arrears.



- (i) **"Tax Clerk"** means the Finance Clerk assigned to property taxes.
- (j) **"Tax Instalment Payment Plan" or "TIPP"** means the plan authorized by this Bylaw permitting Taxpayers to pay Taxes in monthly instalments.
- (k) **"Tax Year"** means the annual period in which Taxes are imposed, commencing with January 1<sup>st</sup> and ending with December 31<sup>st</sup>.
- (l) **"Taxpayer"** is the person liable to pay taxes.
- (m) **"TIPP"** Tax Instalment Payment Plan.

2.2 All other terms used in this Bylaw shall have the meaning as is assigned to them by the Act, to the extent that said meaning differs from the ordinary meaning of such terms.

### 3. Tax Instalment Payment Plan

- 3.1 All Taxpayers of the Municipality of Crowsnest Pass may apply to be included in the Tax Instalment Payment Plan (TIPP) to provide for the payment of property taxes and local improvement taxes in monthly or semi-monthly instalments from January to December in any year.
- 3.2 A TIPP authorization form must be completed by the taxpayer.
- 3.3 The TIPP shall commence in January of each year provided that all property taxes, local improvements taxes, tax arrears, and penalties are paid in full on or before December 31<sup>st</sup> of the preceding year.
  - (a) Payment in full on or before December 31<sup>st</sup> of the preceding year is not required when a Tax Agreement is in Place.
- 3.4 A Taxpayer who wishes to join TIPP after January of the current year must pay the total of any missed monthly or semi-monthly instalments, from January of the current year, at the time of application.
- 3.5 A Taxpayer may join TIPP up to the property tax due date, as per the current Property Tax Penalty Bylaw.
- 3.6 The monthly or semi-monthly instalments shall be determined on the basis of a tax estimate using the previous year's total tax levy until the taxes are levied for the current year. Following the levy of the taxes for the current year, the remaining monthly instalments will be recalculated to ensure the property taxes are paid in full by December 31<sup>st</sup>.
- 3.7 The monthly or semi-monthly instalment payments described in the Bylaw, shall be paid by automatic bank withdrawal from an account at a financial institution designated by the taxpayer, and taxes shall be paid as follows:
  - (a) By twelve (12) monthly instalments calculated pursuant to subsections 3.4 and 3.6, and payable on the 15<sup>th</sup> or 30<sup>th</sup> day of each month of the year; or
  - (b) By twenty four (24) semi-monthly instalments calculated pursuant to subsections 3.4 and 3.6, and payable on the 15<sup>th</sup> and 30<sup>th</sup> day of each month of the year.



- 3.8 The current Property Tax Penalty Bylaw does not apply to instalments paid in accordance with TIPP. However, the Municipality may cancel the privilege of continuing in the TIPP if two payments have been dishonored and the unpaid balance of taxes, if any, become due and payable and shall be subject to the provisions of the current Property Tax Penalty Bylaw.
- (a) Dishonored payments and their returned payment charge as identified in the current Fees, Rates, and Charges Bylaw may be made up within fourteen (14) calendar days from the withdrawal date or authorized to be taken on the taxpayers next scheduled automatic payment and not count towards the two dishonored payments.
- 3.9 It is the Taxpayer's responsibility to notify the Municipality, in writing, if they sell the property, change banks or bank accounts, or make any other changes that would affect the TIPP. A Taxpayer may cancel the TIPP at any time upon fourteen (14) days written notice. All taxes shall then become due and payable.
- 3.10 If the Municipality receives notice from Alberta Land Titles that the property has been transferred, the Municipality shall cancel the TIPP. All unpaid taxes shall then become due and payable.

#### **4. Tax Agreements**

- 4.1 The Chief Administrative Officer, or designate, is authorized to enter into a Tax Agreement at their discretion, to provide for the payment of property tax arrears in monthly instalments.
- (a) The Tax Agreement may be for a period not exceeding 3 years;
- (b) The payments must be made as part of the TIPP;
- (c) The Tax Agreement must include future annual property taxes, as well as the total balance outstanding on the Property Tax Account;
- (d) The Tax Agreement will be voided if two payments have been dishonored;
- (e) All Tax Agreements will be void with the transfer of ownership of the property, the purchaser shall:
- i. Pay the remaining unpaid taxes in full on or before the date of purchase.
  - ii. If the purchaser fails to pay the unpaid balance of taxes, shall be subject to the provisions of the current Property Tax Penalty Bylaw.

#### **5. Severability**

- 5.1 Each Section of this Bylaw shall be read and construed as being separate and severable from each other Section. Furthermore, should any Section or Part of this Bylaw be found to have been improperly enacted for any reason, then such Section or Part shall be regarded as being severable from the rest of the Bylaw and the Bylaw remaining after such severance shall be effective and enforceable.



## 6. Enactment

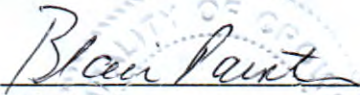
6.1 This Bylaw shall come into force and effect when it has received third reading and has been duly signed.


6.2 That Bylaw No. 827-2011 be repealed.

READ a **first** time in council this 11th day of June 2024.

READ a **second** time in council this 9th day of July 2024.

READ a **third and final** time in council this 9th day of July 2024.

  
Blair Painter  
Mayor

  
Patrick Thomas  
Chief Administrative Officer