



BYLAW NO. 04-2009 TOWN OF VEGREVILLE

THIS BYLAW BEING BYLAW 04-2009 FOR THE TOWN OF VEGREVILLE, IN THE PROVINCE OF ALBERTA FOR THE PURPOSE TO PROVIDE FOR THE PAYMENT OF TAXES BY INSTALLMENT

WHEREAS Pursuant to Section 340 of the Municipal Government Act, Chapter M-26.1, Revised Statutes of Alberta 2000, Council may by bylaw permit taxes to be paid by instalments;

AND WHEREAS Council desires to establish a tax installment payment plan in the Town of Vegreville,

NOW THEREFORE, THE COUNCIL OF THE TOWN OF VEGREVILLE, IN THE PROVINCE OF ALBERTA, DULY ASSEMBLED HEREBY ENACTS AS FOLLOWS

1. This Bylaw may be cited as the Tax Installment Payment Plan (T.I.P.P) Bylaw.
2. Definitions in this Bylaw:
 - (a) "Act" means the Municipal Government Act, being Chapter M 26.1, of the Revised Statutes of Alberta 2000, and amendments thereto.
 - (b) "Council" shall mean the Municipality Council of the Town of Vegreville
 - (c) "Tax Account" means the account maintained by the Town of Vegreville for taxes against each property in the Town of Vegreville.
 - (d) "Tax Installment Payment Plan" also referred to as T.I.P.P, means the plan authorized by this bylaw permitting taxpayers to pay taxes by way of monthly instalments.
 - (e) "Taxes" include all property taxes, business taxes, business revitalization zone taxes, local improvement charges, penalties and all unpaid costs, charges and expenses as provided in Section 553 of the Act, unless specifically stated otherwise.
 - (f) "Taxpayer" means the name of the person liable to taxation under the Act.
3. All taxpayers of the Town of Vegreville may apply to enter into a pre-authorized Tax Installment Payment Plan (T.I.P.P) agreement to provide for the payment of current property taxes and local improvement charges in equal instalments from January to December in any year in accordance with the following:

Equal monthly installments, payable the fifteenth (15th) or last business day of each month, at the option of the applicant.
4. Payment shall be by way of pre-authorized transfer of funds from a bank account designated by the taxpayer.

5. The plan shall commence on January 1 of each year, provided that all taxes, local improvement charges, tax arrears and penalties are fully paid on or before December 31 of the preceding year for the property pertaining to the T.I.P.P application.
6. Enrolment in the T.I.P.P may be made at any time during the current tax year provided that installment payments are brought current at the time of application to enter into T.I.P.P for the property pertaining to the T.I.P.P application.
7. If a taxpayer enters into a T.I.P.P Agreement before the taxes are levied in that year, the installment amount will be calculated on the amount determined to be the previous year's tax levy.
8. If a taxpayer enters into the T.I.P.P Agreement when the current year's tax levy is available, an amount based on a monthly proportionate payment of the current year's tax levy less any earlier payments made towards the current year's tax levy.
9. The municipality may revise the amount of the instalments payable under the T.I.P.P
 - (a) to reflect the changes to the assessed value of property
 - (b) to reflect the imposition or termination of local improvement charges.
 - (c) to provide for payment pursuant to the T.I.P.P of amounts which in the event of non-payment are deemed at law to be taxes or to be recoverable as in the same manner as taxes.
10. Where the property is subject to an increase in assessed value, pre-payment installments shall be based on an amount estimated by the municipality, by using the new assessed value for the current year and the previous year's mill rate.
11. The Chief Administrative Officer or designate may remove a taxpayer from T.I.P.P in the event two (2) consecutive payments fail to be honoured on the day named for the pre-authorization payment. The T.I.P.P agreement shall be null and voided.
12. Notice of removal pursuant to Section 11 shall be sent to the taxpayer by regular mail to the taxpayer's last known address as listed on the tax roll.
13. When a taxpayer is removed from T.I.P.P subsequent to the due date for the payment of taxes, all unpaid property taxes become due immediately and are subject to penalties as provided by bylaw of the municipality.
14. When a taxpayer is removed from T.I.P.P or when a taxpayer requests removal from T.I.P.P prior to the due date for the payment of taxes, all taxes due and owing shall than become due and owing on the due date as specified by bylaw of the municipality. Any taxes that are unpaid at the due date are subject to penalties as provided by bylaw of the municipality.
15. (a) In the event a property is transferred of which the previous taxpayer was included in T.I.P.P the purchaser of the property shall either:
 - (i) enter into a T.I.P.P agreement and assume the previous taxpayers remaining T.I.P.P payments, or
 - (ii) pay the remaining unpaid taxes in full on or before the date of purchase.
- (b) In the event the purchaser fails to pay the taxes as described in this section, the purchaser will be treated as a defaulting taxpayer and Section 11, 12, 13 and 14 will apply.



That Bylaw 6-96 and amendments thereto are hereby rescinded.

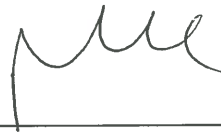
This Bylaw shall come into full force and effect upon the date of the passing of the third and final reading.

READ for a first time this 13th day of July 2009 A.D.

READ for a second time this 13th day of July 2009 A.D.

UNANIMOUS CONSENT RECEIVED FOR THIRD AND FINAL READING

READ for a third time this 13th day of July 2009 A.D.



RICHARD N. COLEMAN, Mayor



JODY QUICKSTAD, Town Manager