

VILLAGE OF EMPRESS
In the Province of Alberta
BY-LAW No. 2015-08

A BYLAW OF THE VILLAGE OF EMPRESS, ALBERTA TO PROVIDE FOR A TAX INSTALLMENT PAYMENT PLAN.

WHEREAS the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000 is the authority for Councils to permit taxes to be paid by installments, at the option of the taxpayer;

NOW THEREFORE under the authority of the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, the Council of the Village of Empress, duly assembled, enacts as follows:

Short Title

1 The short title of this Bylaw shall be the "Tax Installment Payment Plan Bylaw".

Definitions

2 In this Bylaw the following words shall be defined as:

(a) "Business Day" shall mean Tuesday through Friday, excepting statutory holidays and other holidays as designated by the Village of Empress;

(b) "Taxes" includes all property taxes, local government taxes and all other taxes lawfully imposed by the Village of Empress pursuant to the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000, or any other Statute of the Province of Alberta; and shall mean all taxes which are imposed or levied in the current year;

(c) "Taxpayer" means the property owner that is liable to pay taxes to the Village of Empress.

Conditions

3 A taxpayer may elect to pay taxes on a monthly installment basis by signing an agreement with the Village of Empress between October 1st of the current taxation year and January 15th of the next taxation year.

4 The Monthly Tax Installment Agreement will include monthly payments due and payable on the 1st or 15th day of each month. These payments result in the tax account being paid in full by December 31st of the taxation year and shall not be subject to any tax penalties.

5 A taxpayer who elects to pay taxes on a monthly installment basis must have all previous taxes paid prior to signing the Monthly Tax Installment Agreement.

- 6 In the event any taxes remain unpaid on the 31st day of December of the year for which they are levied than all taxes owing shall be subject to the Tax Penalty Bylaw of the Village of Empress.
- 7 A copy of the Monthly Tax Installment Agreement is attached to and forms part of this Bylaw.

In Force

- 8 This by-law shall come into full force and effect on the day that it is finally passed by Council by giving it third and final reading and it is signed in accordance with the Municipal Government Act.

READ A FIRST TIME THIS 20TH DAY OF AUGUST, 2015.

READ A SECOND TIME THIS 20TH DAY OF AUGUST 2015

READ A THIRD TIME AND FINALLY PASSED THIS 20TH DAY OF AUGUST 2015.

Chad Van Dam

Mayor Chad Van Dam

Debbie Ross

CAO Debbie Ross

VILLAGE OF EMPRESS
MONTHLY TAX INSTALLMENT AGREEMENT

TAX ROLL # _____	Estimated Tax Levy \$ _____
OWNER(S) _____	LESS Credit Owing (\$ _____)
CIVIC ADDRESS _____	TOTAL DUE \$ _____
MAILING ADDRESS _____	Six Monthly Payments of \$ _____
TELEPHONE (WORK) _____	(HOME) _____

THE FOLLOWING REQUIREMENTS ARE HEREBY AGREED TO:

1. Six (6) post-dated payments are to be deposited with the Village of Empress in the amount of \$ _____, with the first payment due on or before the 15th day of January. The remaining five (5) payments are due on the first (1st) or the fifteenth (15th) day of each month from February to June.
2. In June of the current taxation year, and after the current year's taxes are levied on the above property, the outstanding balance will be divided into six (6) equal payments. The Village of Empress will require on deposit six (6) post-dated payments dated the first (1st) or the fifteenth (15th) day of each month from July to December.
3. Should a tax payer NOT HAVE A CHEQUING ACCOUNT and wish to come in and make a monthly payment by means other than a cheque, payments must be made on the closest business day to the 1st or 15th of the month as per the date specified on the agreement.
4. If two (2) monthly tax installment payments are in default by the above taxpayer, the Administrator shall cancel the said Monthly Tax Instalment Payment Agreement and all taxes shall be due and payable in accordance with the Tax Penalty Bylaw.
5. This Agreement may be cancelled at any time upon written notice by the above taxpayer or the Village Of Empress.

_____	_____	_____
Taxpayer	CAO	Date

PLEASE NOTE:

1. In the event of the sale of the above property, it is your responsibility to immediately notify the Village of Empress to arrange for cancellation or transfer of the said plan.

For eligibility, this form must be received by the Village of Empress no later than January 15th of the current year.