

BYLAW 693/11  
TOWN OF ELK POINT #043

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A BY-LAW OF THE MUNICIPALITY OF THE TOWN OF ELK POINT IN THE PROVINCE OF ALBERTA, BEING A BYLAW FOR THE IMPLEMENTATION OF AN INSTALLMENT TAX PAYMENT PLAN

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WHEREAS, the Municipal Government Act, Chapter M-26.1, R.S.A. 2000, as amended, permits Council to establish the day or days on which taxes or instalments thereof may be paid;

AND WHEREAS, the Municipal Government Act, Chapter M-26.1, R.S.A. 2000, as amended, permits Council to provide for the payment of taxes by instalments.

NOW THEREFORE, the Council for the Town of Elk Point in the Province of Alberta, pursuant to the terms of the Municipal Government Act, as amended, hereby enacts as follows:

1. Taxpayers of the Town of Elk Point shall have the right to enter into a Pre-authorized Tax Payment Plan, by way of Tax Pre-payment Agreement, to provide for the payment of property taxes and local improvement taxes in equal monthly instalments from January to December in any year.
2. The Pre-authorized Tax Payment Plan permits the ratepayer to pay by 12 equal payments with post dated cheques, online, cash or cheque at the Town Office.
3. The Plan shall commence on January 1<sup>st</sup> of each year, provided that all property taxes, local improvement taxes, tax arrears, and penalties are paid in full. The opportunity to join the Plan will be open January 1<sup>st</sup> to August 31<sup>st</sup>, inclusive of each year.
4. Taxpayers joining the Plan after a payment due date shall be required to make all necessary payments starting from January 1<sup>st</sup> to the commencement of the Plan.
5. The difference between taxes levied for the current year and the total of the 12 instalments authorized under the Plan will be due by August 31<sup>st</sup> of the current tax year. This amount will be subject to tax penalties in accordance with the Tax Penalty Bylaw unless the balance of the instalments is adjusted prior to August 31<sup>st</sup> of the current tax year.
6. The Tax Penalty Bylaw does not apply to instalments paid in accordance with the Plan. However, the Town of Elk Point may cancel the privilege of continuing in the Plan if two consecutive payments have not been honoured and the unpaid balance of taxes, if any, shall be subject to the Tax Penalty Bylaw.
7. Pre-Payment Plan will remain in effect until the sale of the taxpayer's property, or upon notification, by the taxpayer, in writing to the Town Office arranging for cancellation of the Plan.

Bylaw #591/97 is hereby repealed.

**1<sup>ST</sup> READING** READ a **FIRST** time in Council this 24<sup>th</sup> day of May A.D., 2011.

**2<sup>ND</sup> READING** READ a **SECOND** time in Council this 24<sup>th</sup> day of May A.D., 2011.

**3<sup>RD</sup> AND FINAL READING** READ a **THIRD** time in Council and **FINALLY PASSED** this 24<sup>th</sup> day of May, A.D., 2011.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

**TAX PRE-PAYMENT AGREEMENT**

ROLL# \_\_\_\_\_ PHONE: \_\_\_\_\_

NAME: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

MUNICIPAL ADDRESS: \_\_\_\_\_

LOT \_\_\_\_\_ BLOCK \_\_\_\_\_ PLAN \_\_\_\_\_

I HEREBY make applications, pursuant to Bylaw 693/11, to enter into an agreement with the Town of Elk Point for the purpose of the Prepayment Plan.

Based on my prior year's levy, I agree to pay monthly, effective \_\_\_\_\_, \_\_\_\_\_ to the Town of Elk Point, by

- Post dated cheques (enclosed)
- Online
- Cash or cheque delivered to the Town Office

I understand that I will be notified, in writing, of any changes in the amount owing on the levy in any forthcoming tax year.

No penalties will be charged to my account provided that all my cheques are honored by my bank. In the event of default of this agreement, my account will be subject to penalties as they become due.

THIS DIFFERENCE BETWEEN THE TAXES LEVIED FOR ANY TAX YEAR AND THE TOTAL OF THE 12 INSTALLMENTS WILL BE DUE BY AUGUST 31 OF THE CURRENT YEAR.

**Pre-Payment Plan will remain in effect until the sale of the taxpayer's property, or upon notification, by the taxpayer, in writing to the Town Office arranging for cancellation of the Plan.**

WITNESS: \_\_\_\_\_ PROPERTY OWNER: \_\_\_\_\_

DATE: \_\_\_\_\_