

**LAMONT COUNTY**  
**Bylaw Number 816.20**  
**Tax Instalment Payment Plan Bylaw**

**A Bylaw of Lamont County in the Province of Alberta to Establish a Tax Instalment Payment Plan.**

**WHEREAS**, Section 340 of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, and amendments thereto, allows Council to establish the day or days on which property taxes or instalments thereof may be paid;

**AND WHEREAS**, the Council of Lamont County, in the Province of Alberta deem it desirable to implement a Tax Instalment Payment Plan whereby payments are automatically made through a bank or financial institution with the taxpayers' authorization.

**NOW THEREFORE**, the Council of Lamont County in the Province of Alberta duly assembled enacts as follows:

**I. PURPOSE AND TITLE**

1. The purpose of this bylaw is to establish the day or days on which property taxes or instalments thereof may be paid.
2. This bylaw shall be known as the "Tax Instalment Payment Plan Bylaw".

**II. DEFINITIONS**

**III. TAX INSTALMENT PAYMENT PLAN**

1. Taxpayers of Lamont County shall have the right to enter into a Tax Instalment Payment Plan to provide for the payment of property taxes and local improvements in equal monthly instalments from January to December in any year.
2. 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 fully paid on or before December 31<sup>st</sup> of the preceding year.
3. Those joining the Tax Instalment Payment Plan the monthly payment date will be the 15<sup>th</sup> day of each month.
4. Payment shall be based on an amount equal to the prior year's levy.
5. If the amount of current year's taxes is more than the previous year's levy, the difference shall be calculated and the remaining monthly payments for the year will be adjusted to reflect the increase.
6. If the amount of the current year's taxes is less than the previous year's levy, the difference shall be calculated and the remaining monthly payments for the year will be adjusted to reflect the decrease.
7. No interest or discount will be credited to the taxpayer for payments made between January 1<sup>st</sup> and June 30<sup>th</sup> and no penalty will be levied against the balance from July 1<sup>st</sup> to December 31<sup>st</sup>.
8. Lamont County may cancel a taxpayer's privilege of continuing in the Plan if two instalments fail to be honored in any year. The unpaid balance of taxes, if any, shall then be due and payable in full within thirty (30) days and shall be subject to the penalty provisions which are normally calculated for unpaid taxes.

9. A taxpayer may withdraw from the Plan by giving written notice at least fifteen (15) days before the next installment date. If you withdraw or your plan is cancelled, all unpaid taxes become due and payable within thirty (30) days and are subject to penalties in accordance with the tax rate bylaw. The Application form is a part of this Bylaw as "Schedule B".
10. It is the taxpayer's responsibility to notify the County, in writing, if they sell the property, change banks or bank accounts, or make any other changes that would affect the Tax Installment Payment Plan.
11. Taxpayers must join the Tax Instalment Payment Plan prior to December 31st for the following year. Applications received after January 1st in any year will be considered for the following year. The Application form is a part of this Bylaw as "Schedule A".

**IV. SEVERABILITY**

1. If at any time any provision of this bylaw is declared or held to be illegal, invalid or ultra vires, in whole or in part, then that provision shall not apply and the remainder of the bylaw shall continue in full force and effect and shall be constructed as if it had been enacted without the illegal, invalid or ultra vires provision.

**V. REPEAL OF BYLAWS**

1. Bylaw 654.05 and any amendments to Bylaw 654.05 are hereby repealed.

**VI. EFFECTIVE DATE**

1. Bylaw 816.20 is passed when it receives third reading, and is signed by the Reeve and the CAO or designate, as per the MGA.

Read a first time this 10 day of June, 2020.

Read a second time this 10 day of June, 2020.

Read a third time this 10 day of June, 2020.

  
REEVE

  
CHIEF ADMINISTRATIVE OFFICER



the prior monthly installments that have been received to date (if any) and dividing by the remaining months in the calendar.

5. I/we acknowledge the right for Lamont County to cancel my/our participation in the Pre-Authorized Tax Payment Plan if any two (2) installments are in default in any year. Unpaid taxes as of the date of the termination of participation in the Plan will be subject to penalties in the Lamont County's Tax Rate Bylaw. A service charge will be levied on all returned payments.
6. I/We warrant and guarantee that all persons whose signatures are required to sign on this account have signed this agreement below.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Collection and Use of Personal Information**

Personal information is collected in accordance with section 3 of the Municipal Government Act and section 33 (c ) of the Freedom of Information and Protection of Privacy Act. It will be used to process and activate pre-authorized monthly changes of annual property taxes payable to Lamont County. If you have any questions about the collection and use of the information, contact the Legislative Services Officer at (780) 895-2233.



[www.lamontcounty.ca](http://www.lamontcounty.ca)

"Schedule B"

Email: [finance@lamontcounty.ca](mailto:finance@lamontcounty.ca)

**Cancellation of Tax Installment Payment Plan**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Email: \_\_\_\_\_

Phone No. \_\_\_\_\_

I/We hereby give notice to Lamont County that I/We wish to withdraw from the Property Tax pre-authorized payment plan on the date of \_\_\_\_\_ for Tax Roll No(s). \_\_\_\_\_

- I/We are aware that this cancellation form must be received **15 days** prior to the next withdrawal.
- I/We warrant and guarantee that all persons whose signatures are required to sign on this account have signed this agreement below.
- **I/We understand that all outstanding or future outstanding amounts now become due and payable and subject to penalties in accordance with the Tax By-law.**
- Nothing in this cancellation form shall be interpreted to relieve the owner/applicant from the obligation to pay outstanding balances, including penalties, owing the Lamont County in the manner or the date or dates for payment established by the bylaws of Lamont County.

This form must be completed and signed by an owner whose name appears on the tax roll.

Signature: \_\_\_\_\_ Signature: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

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