

VILLAGE OF LONGVIEW

## **Bylaw 411-18 - Tax Instalment Payment Plan (TIPP)**

### **BEING A BYLAW OF THE VILLAGE OF LONGVIEW IN THE PROVINCE OF ALBERTA FOR THE IMPLEMENTATION OF A TAX INSTALMENT PAYMENT PLAN**

**WHEREAS** Council wishes to provide for the payment of taxes by instalment;

**NOW THEREFORE** pursuant to and under authority of the Municipal Government Act, R.S.A. 2000, Chapter M-26 and amendments thereto, the Council of the Village of Longview, in the Province of Alberta, duly assembled, enacts as follows;

1. This Bylaw may be cited as the "TIPP Bylaw".
2. In this Bylaw:
  - a) "Taxes" includes all property taxes, local improvement taxes, and all other taxes, charges, fees or amounts lawfully imposed against a property pursuant to the Municipal Government Act or any other statute of the Province of Alberta.
  - b) "Tax Instalment Payment Plan", also referred to as "TIPP", means the plan authorized by this bylaw permitting Taxpayers to pay taxes by way of monthly instalments.
  - c) "Taxpayer" means the person liable to pay taxes on a property pursuant to the Municipal Government Act.
3. Taxpayers may apply to enter into a Tax Instalment Payment Plan to provide for the payment of annual tax levies in monthly instalments.
4. A Taxpayer may not apply for inclusion in TIPP twice in the same calendar year with respect to the same property.
5. 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 previous year.
6. The Taxpayer shall provide six (6) cheques, dated on or before the 15<sup>th</sup> of each month for the months January to June, in the amount of the previous years' tax levy plus any local improvement levies divided by twelve (12) months. The Taxpayer shall also provide six (6) cheques, dated on or before the 15<sup>th</sup> of each month for the months July to December, in the amount of the current years' tax levy plus any local improvement levies less payments made to the end of June divided by six (6) months. In any event all taxes must be paid on or before December 31<sup>st</sup> of the current year.

Alternative Payment Method: The Taxpayer may sign up for a monthly automatic debit from their account with the Jan-June payment rate established on previous years' tax levy. The July to December in the amount of the current years' tax levy plus any local improvement levies less payments made to the end of June divided by six (6) months.

In any event all taxes must be paid on or before December 31<sup>st</sup> of the current year. The auto debit would be withdrawn from the account provide once a month on date determined by administration.

7. In the event a property has been transferred the purchaser of the property may:
  - a) assume the previous Taxpayer's remaining TIPP payments, if the previous Taxpayer participated in TIPP, or
  - b) may immediately pay a proportionate amount of taxes for the current year and then begin monthly payments, if the previous Taxpayer did not participate in TIPP.
8. The provisions of the bylaw imposing penalties on unpaid property taxes shall not apply to those tax rolls that are being paid through instalment.
9. The Chief Administrative Officer may remove a Taxpayer from TIPP if the Taxpayer fails to make payment of each tax instalment.
10. Notice of removal shall be sent to the Taxpayer by ordinary mail to the Taxpayer's last known address as listed on the tax roll.
11. When a Taxpayer is removed from TIPP subsequent to the due date for the payment of taxes all unpaid property taxes become immediately due and payable and the provisions of the tax penalty bylaw apply immediately to all unpaid taxes.
12. In the event a Taxpayer requests removal from TIPP, all post-dated cheques shall be immediately returned or destroyed at the direction of the Taxpayer, and all Taxes due and owing shall then become due and owing on the due date for the payment of taxes, and the provisions of the tax penalty bylaw may apply.
13. Bylaw 393-17 is hereby rescinded.

**THIS BYLAW** comes into full force and effect upon third and final reading.

**READ** a first, second and third time this 19<sup>th</sup> day of June, 2018 A.D.

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MAYOR

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CHIEF ADMINISTRATIVE OFFICER