

MUNICIPAL DISTRICT OF PINCHER CREEK NO. 9
BYLAW NO. 1363-25

A BYLAW OF THE MUNICIPAL DISTRICT OF PINCHER CREEK NO. 9 TO PROVIDE FOR THE PAYMENT OF TAXES BY INSTALLMENTS.

WHEREAS, Section 340(1) of the Municipal Government Act, R.S.A. Chapter M-26, as amended, provides that Council may by bylaw permit taxes to be paid by installments, at the option of the Taxpayer; and

WHEREAS, Section 340(2) of the Municipal Government Act provides that a person who wishes to pay taxes by installments must make an agreement with the council authorizing that method of payment; and

WHEREAS, Section 340(3) of the Municipal Government Act provides that when an agreement of this nature is made, the tax notice must state the amount and due dates of the installments to be paid in the remainder of the year, and what happens if an installment is not paid; and

THEREFORE, the Council of the Municipal District of Pincher Creek No. 9, duly assembled, enacts as follows:

1. Title
This Bylaw shall be referred to as the “Tax Installment Payment Plan (TIPP) Bylaw”.
2. Definitions
 - a) “Municipality” means the Municipal District of Pincher Creek No. 9.
 - b) “CAO” means the person appointed as the Chief Administrative Officer pursuant to the provisions of the Municipal Government Act or a designated officer or municipal employee that the Chief Administrative Officer has delegated to carry out the administrative functions of the Bylaw.
 - c) “TIPP” means the Tax Installment Payment Plan (TIPP).
 - d) “Taxes” means all taxes imposed by the municipality pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta.
 - e) “Taxpayer” means the person liable to pay taxes as defined in sections 331 and 373 of the *Municipal Government Act*.
3. Application
 - a. The application form must be completed, signed, and returned to the Municipality’s Administration Office, accompanied by the appropriate banking information, no later than the 20th day of the month.
 - b. Any application received after the 20th day shall take effect the following month.
 - c. The CAO shall approve an application provided the following conditions have been satisfied:
 - i. all outstanding taxes, tax arrears, and penalties owed to the Municipality by the Taxpayer for property have been paid.
 - ii. the Taxpayer shall have completed an application form in a form prescribed by the CAO.
 - iii. the Taxpayer who wishes to join TIPP after January shall pay the total of any missed monthly installments from January of the current year.
 - iv. the Taxpayer shall have completed such form or forms as may be required to enable the Municipality to collect installment payments by way of pre-authorized transfer of funds from an account of the Taxpayer at a Bank, Treasury Branch, Trust Company, or Credit Union.
 - d. The TIPP agreement does not transfer in the event of the sale of a parcel of land.

4. Monthly Payments

- a. For each year in which taxes are paid, taxes shall be paid as follows:
 - i. by twelve (12) monthly installments calculated under this section and payable on the fifth (5th) day of each month of the year.
 - ii. for the months of January to June, the monthly installments shall be equal to one-twelfth (1/12) of the taxes by the Taxpayer for the immediately preceding years' taxes.
 - iii. for the months of July to December, the monthly installments shall be equal to one-sixth (1/6) of the taxes outstanding as of June 30th of the current year.
- b. In the event of a change in the assessed value of land or improvements between the date taxes are levied for the immediately preceding year and the end of that year, the CAO may calculate the monthly installments.

5. Discounts and Penalties

- a. Provided that a Taxpayer paying taxes under the TIPP pays each monthly installment and makes each adjustment payment as provided for in Section 4, penalties shall not be applied to the taxes or any portion thereof, nor shall any discount offered for the early payment of taxes be allowed.

6. Withdrawal

- a. A Taxpayer may withdraw from the TIPP at any time upon at least fourteen (14) days' written notice to the CAO.
- b. In the event that a Taxpayer withdraws from the TIPP by no later than June 30:
 - i. the taxes paid to the date of withdrawal for the current year shall be retained by the municipality and credited towards the balance of taxes payable for the current year.
 - ii. the Taxpayer shall be liable to pay penalties on all amounts of the taxes remaining unpaid after June 30 of the current year.
- c. In the event that a Taxpayer withdraws from the Plan after June 30:
 - i. the taxes for the current year paid to the date of withdrawal shall be retained by the municipality and credited towards the balance of taxes payable for the current year.
 - ii. the balance of the taxes payable by the Taxpayer for the current year shall immediately become due and payable.
 - iii. The Taxpayer shall be liable to pay penalties on unpaid taxes that accrue following withdrawal.

7. Defaults

- a. The Taxpayer shall pay a \$25.00 Non-Sufficient Funds (NSF) charge each time the Electronic Funds Transfer (EFT) process fails. The service charge and monthly installment shall be due and payable immediately upon the Taxpayer being notified by the CAO or designate that the EFT process has failed for payment.
- b. If the Taxpayer fails to make payment as outlined in Section 7(a) within seven (7) days of the upcoming TIPP withdrawal, the monthly installment shall be recalculated to include the missed payment, the \$25.00 NSF fee, and an additional \$25.00 Administrative Fee.

8. Termination

- a. The CAO or designate may terminate a Taxpayer's enrolment in the TIPP if the account is no longer in good standing.
- b. The TIPP is automatically terminated after two consecutive NSFs.
- c. When TIPP is terminated, penalties may be applied to the outstanding balance of taxes for the current year in accordance with the Municipality's current Tax Penalty Bylaw, as amended. The balance outstanding on the tax roll shall immediately become due and payable.

9. Indemnification

- a. The onus of providing correct banking information to the Municipality lies with the Taxpayer. If incorrect information results in a monthly payment(s) not being made or being dishonored by the financial institution, the Municipality assumes no responsibility for such rejection of said payment.

10. Responsibility

- a. TIPP participants are responsible for verifying that pre-authorized payments are made in accordance with the signed application agreement. If they are not, the onus is on the participant to notify the Municipality to rectify the error.

11. Repeal

- a. Bylaw 1250-14 is hereby repealed.

12. Severability

- a. If any term, clause, or condition of this Bylaw or the application thereof is found to be invalid or unenforceable, the remainder of this Bylaw or application of such term, clause or condition shall not be affected and shall remain in force and effect.

13. Coming into Force

- a. This Bylaw shall come into force upon third and final reading.

READ a first time on this 10 day of June, 2025.

READ a second time on this 10 day of June, 2025.

Given UNANIMOUS consent to go to third reading on this 10 day of June, 2025.

READ a third and final time on this 10 day of June, 2025.



Reeve



Chief Administrative Officer