Village of Delia Province of Alberta By-Law #576-10

Being a bylaw of the Village of Delia, 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 Delia, duly assembled, enacts as follows:

Short Title

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 every day of the week, Monday through Friday, excepting statutory holidays and other holidays as designated by the Village of Delia;
 - (b) "Taxes" includes all property taxes, local government taxes and all other taxes lawfully imposed by the Village of Delia 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 Delia.

Conditions

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

Village of Delia Bylaw 576-10 Page...2

- 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 Delia.
- A copy of the Monthly Tax Installment Agreement is attached to and forms part of this Bylaw.

In Force

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 23rd DAY OF JUNE, 2010.

Mayor Gordon Isaac

Chief Administrative Officer

Caroline Siverson

READ A SECOND TIME THIS 23rd DAY OF JUNE, 2010.

READ A THIRD TIME AND FINALLY PASSED THIS 23rd DAY OF JUNE, 2010.

Mayor Gordon Isaac

Chief Administrative Officer Caroline Siverson Village of Delia Bylaw 576-10 Page...3

VILLAGE OF DELIA MONTHLY TAX INSTALLMENT AGREEMENT

TAX RO	DLL #		Estimated Tax Levy	\$	
OWNE	R(S)		LESS Credit Owing	(\$)	
CIVIC ADDRESS			TOTAL DUE	\$	
MAILING ADDRESS			Six Monthly Paymen	Six Monthly Payments of \$	
TELEPHONE (WORK)			(HOME)	(HOME)	
THE FO	DLLOWING REQU	IIREMENTS ARE HEREBY AGRI	EED TO:		
1.	\$,	ed payments are to be deposit with the first payment due on ue on the first (1 st) or the fifte	n or before the 15 th day of J	lanuary. The remaining five (5)	
2.	property, the o	osit six (6) post-dated payment	ided into six (6) equal paym	nents. The Village of Delia will	
3.	shall cancel the	nly tax installment payments a said Monthly Tax Instalment I rdance with the Tax Penalty B	Payment Agreement and a	•	
4.	This Agreement VILLAGE OF DE	may be cancelled at any time IA.	e upon written notice by th	e above taxpayer or the	
 Taxpa	yer	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 Delia to arrange for cancellation or transfer of the said plan.

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