

BEING A BYLAW OF THE CITY OF WETASKIWIN, IN THE PROVINCE OF ALBERTA, TO ESTABLISH A TAX INSTALLMENT PAYMENT PROGRAM

WHEREAS pursuant to section 340 of the *Municipal Government Act*, RSA 2000 Chapter M-26, as amended, Council is authorized to establish a bylaw to permit taxes to be paid by installments;

WHEREAS pursuant to section 418(4) of the *Municipal Government Act* RSA 2000, c. M-26, as amended, the Municipality may enter into an agreement with a property owner to permit tax arrears to be paid by Installments;

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the City of Wetaskiwin, in the Province of Alberta, enacts as follows:

1. TITLE

- 1.1 This Bylaw may be cited as the '*Tax Installment Payment Plan Bylaw*' or the '*TIPP Bylaw*.'

2. DEFINITIONS

- 2.1 In this bylaw:

- a) '**Act**' means the Municipal Government Act, RSA 2000, Chapter M-26, as amended;
- b) '**Installment**' means the sum of money due as one of several equal payments for tax levies, spread over an agreed period of time;
- c) '**Installment Payment**' means the pre-authorization of a customer authorizing the respective payments to be debited from their bank account by electronic means.

3. INTERPRETATION AND APPLICATION

- 3.1 A Taxpayer in the City of Wetaskiwin may elect to pay their current property taxes in equal monthly Installments from January to December in any year by pre-authorized transfer of funds from a financial institution.
- a) Monthly Installments shall be directly debited from the Taxpayer's bank account on the 1st or 15th of the month, as directed by the Taxpayer.
 - b) The Taxpayer shall start payment on the plan on January 1st, or the month following receipt of a completed and approved Tax Installment Payment authorization form.
 - c) Taxpayers enrolling in the Tax Installment Payment Plan after January 1st shall have the estimated taxes owing for the year equally distributed over the months remaining in that calendar year.
 - d) Taxpayers will remain on the Tax Installment Payment Plan from year to year until such a time as the agreement is terminated by either the property owner or the Municipality.
- 3.2 Taxpayers who wish to participate in the plan shall:
- a) Complete a Tax Installment Payment authorization form.

- b) Provide a VOID cheque or financial institution form.
 - c) Pay any tax arrears balance owing in full unless the Taxpayer is entering into a payment agreement for the payment of tax arrears, including all current and future late penalties.
 - d) Pay all penalties related to the property tax account.
- 3.3 The Chief Administrative Officer, or their delegate, is authorized to enter into a Tax Installment Payment Plan Agreement at their discretion, to provide for the payment of property tax arrears in monthly Installments as negotiated with the Taxpayer.
- a) The agreement may be for a period not exceeding three (3) years.
 - b) The Taxpayer must pay the current taxes by Installment along with the monthly Installment for arrears.
 - c) The Municipality agrees to waive all penalties due on current taxes during the year at the rate set out in the current Tax Penalty Bylaw.
 - d) The Municipality will continue to levy penalties on outstanding arrears annually on January 1st as per the current Tax Penalty Bylaw.
- 3.4 If any form of monthly payment is dishonored by the Taxpayer, the Taxpayer will be responsible to make up the dishonored payment within 30 days, along with any fees or administrative charges in accordance with the current Fees and Charges Bylaw.
- 3.5 Once a Taxpayer has been removed from the Tax Installment Payment Plan, for any reason, the Municipality will not reinstate the same Taxpayer on the Tax Installment Payment Plan until the following year, pending application and conditional approval by the Municipality.
- 3.6 It is the Taxpayer's responsibility to notify the City, in writing, at least two weeks prior to the next Installment Payment withdrawal, if they sell the property, change financial institutions, bank accounts, or make any other changes that would affect the payment plan.
- 3.7 Taxpayers may cancel their Tax Installment Payment Plan at any time upon completion of the prescribed cancellation form. All outstanding taxes, arrears and associated penalties will then become due and payable and will be subject to future penalties at the rate set out in the Tax Penalty Bylaw.

4. ENFORCEMENT AND PENALTY

- 4.1 Any Installment Payment that is rejected by the Taxpayer's bank will be subject to the non-sufficient funds (NSF) fee specified in the current Fees and Charges Bylaw.
- 4.2 In the event that a Taxpayer has had two (2) monthly Installment Payments in a row rejected by the bank, the Taxpayer will be removed from the Installment Payment Plan and any past due property tax amounts owing will immediately become due and subject to all late penalties.
- 4.3 Taxpayers that are removed from the Installment Payment Plan as per Section 4.2 may apply for reinstatement for the following calendar year if there are no tax arrears remaining and tax payments are current.

5. LIABILITY

- 5.1** For the purpose of this bylaw, an act or omission by an employee or agent for a person is deemed also to be an act or omission of the person if the act of omission occurred in the course of the employee's employment with the person, or in the course of the agent exercising the powers of or performing duties on behalf of the person under their agency relationship.

6. SEVERABILITY

- 6.1** If a court of competent jurisdiction should declare any section or subsection of this bylaw to be invalid, such section or subsection shall not be construed as having persuaded or influenced Council to pass the remainder of the bylaw, and it is hereby declared that the remainder of the bylaw shall be valid and remain in force.

7. TRANSITION

- 7.1** This bylaw shall come into full force and effect on January 1, 2025.

READ a first time this 23 day of September, 2024.

READ a second time this 23 day of September, 2024.

READ a third time this 23 day of September, 2024.

*Original has been signed, sealed & filed with
Records Management*

Tyler Gandam, Mayor

Sue Howard, City Manager