

**Town of Bruderheim**  
**Bylaw No. 04-2017**

**Being a bylaw of the Town of Bruderheim, in the Province of Alberta, to provide for a Pre-Authorized Tax Installment Payment Plan.**

**WHEREAS** pursuant to the authority conferred on Council by Sections 340 of the Municipal Government Act, being Chapter M-26.1 of the Revised Statutes of Alberta, 2000, and amendments thereto, whereby a Council, by bylaw, may provide for the payment of taxes by installments;

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

1. This Bylaw shall be cited as the "Tax Installment Payment Plan bylaw".
2. **Definitions**
  - (a) "Town" means the Town of Bruderheim
  - (b) "Plan" means Pre-Authorized Tax Installment Payment Plan.
  - (c) "Taxes" means all taxes levied by the Town and without in any way restricting the generality of the foregoing, shall include property taxes, frontage taxes and local improvement taxes.
  - (d) "Taxpayer" means a person liable to pay taxes to the Town.
3. A taxpayer may elect to pay their property taxes in monthly installments by pre-authorized transfer of funds from their bank account, rather than on single tax payment. An application for pre-authorized Tax Payment plan is attached to this Bylaw as Schedule "A"
4. The Plan shall include monthly installments and shall not be subject to any tax penalties or discounts except as otherwise stated in this Bylaw. The monthly installments will be accepted by way of electronic funds transfer only.
5. All previous years' taxes and penalties, if any, shall be paid in full prior to entering into the Plan.
6. The taxpayer may enter into the Plan prior to July 1<sup>st</sup> for payment of the current years' tax levy.
7. Application made after July 1<sup>st</sup>, will be for the following tax year and monthly installments will begin the following January.
8. Monthly installments will be calculated as follows:
  - i) If the current year's Tax Notices have not been mailed at the time of application, the monthly installment amount will be calculated by dividing the previous years' tax levy by the remaining months in the calendar year;
  - ii) After the Tax Notices have been mailed, the remaining monthly installment amounts shall be calculated by taking the actual current years' tax levy, subtracting the prior monthly installments that have been received to date (if any), and dividing by the remaining months in the calendar year.
9. If a monthly installment payment is defaulted by the Taxpayer, the Taxpayer will be responsible for making alternate payment arrangements on the defaulted payment; including any fees or administrative charges in accordance with the current Fees and Services Bylaw.
10. If two (2) monthly installment payments are defaulted by the Taxpayer within any six (6) month period, the Town shall cancel the Plan and all taxes shall become due and payable.

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Bylaw 04-2017 – Pre-Authorized Tax Payment Plan

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11. Taxpayers may cancel the Plan at any time upon fifteen (15) days written notice. All taxes shall then become due and payable.
12. It is the taxpayer's responsibility to notify the Town, in writing, if they sell the property, change banks or bank accounts, or make any other changes that would affect the plan.


This Bylaw shall take effect on the date of the third and final reading.

Read the First time, this *06* day of *Sept*, 2017

Read the Second time, this *20* day of *Sept*, 2017

Read the Third time, and passed this *20* day of *Sept*, 2017

  
Karl Hauch, Mayor

  
Patty Podoborzny,  
Chief Administrative Officer

*September 30, 2017*  
Date Signed

**Schedule "A"**

5017-Queen Street, Box 280, Bruderheim, AB. T0B 0S0  
Ph.: 780-796-3731 Fax 780-796-3037 Email info@bruderheim.ca

**APPLICATION FOR PRE-AUTHORIZED TAX INSTALLMENT PAYMENT PLAN**

LAST NAME:	FIRST NAME:
MAILING ADDRESS:	HOME PHONE: ( ) CELL PHONE: ( )
	EMAIL:
	FAX: ( )

ROLL NUMBER:	LEGAL LAND DESCRIPTION:

\*attach summary for additional tax roll accounts:

**VOID Cheque with banking information must be attached**

1. I/we hereby authorize Town of Bruderheim to withdraw the monthly tax installment from my/our bank account and further that this authorization will remain in place from year to year unless cancelled by giving fifteen (15) days written notice by either myself/us or cancelled by Town of Bruderheim for default of payments outlined in Part 4 herein. The monthly installment will be taken by electronic transfer on the 15<sup>th</sup> or the last day of each month (or the next available business day).
2. Taxpayers wishing to enter into the "TIPP's" plan for the current year's taxes must do so on or before July 1<sup>st</sup> of the current year. Any application received after July 1<sup>st</sup>, payment for the "TIPP's" plan will commence the following year.
3. I/We acknowledge that there may be a difference between the amount paid by installments and the actual tax levy and that adjustment may be necessary. The monthly installment amount for the period January 1<sup>st</sup> until the date of the Tax Notice being mailed is calculated by dividing the previous year's tax levy by the remaining months in the calendar year. The monthly installment amount after the Tax Notice has been mailed will be calculated by the actual current year's tax levy, subtracting the prior monthly installments that have been received to date (if any), and dividing by the remaining months in the calendar year.
4. I/We acknowledge the right for the Town of Bruderheim to cancel my/our participation in the Pre-Authorized Tax Payment Plan if any two installments are in default in any six month period. Unpaid taxes as of the date of termination of participation in the plan will be subject to the Town of Bruderheim Tax penalty bylaw.
5. It is the taxpayer's responsibility to notify the Town of Bruderheim, in writing, if they sell the property, change banks or bank accounts, or make any other changes that would affect the plan.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date

The personal information requested is being collected under the authority of the Freedom of Information and Protection of Privacy, (FOIPP) Act and is protected by the FOIPP Act. If you have any questions about the collection, contact the Freedom of information Privacy Coordinator at (780)-796-3731.

**OFFICE USE ONLY.**

**\*PLEASE FILE IN PROPERTY ROLL FILE\***

Date received:	Information entered by:
Plan start date:	Monthly amount:
Customer ID:	Payments confirmed with applicant:      Date:

ESTIMATED PROPERTY TAX: <small>(based on last year's tax levy)</small>	NUMBER OF MONTHS REMAINING: <small>(Total Months)</small>	MONTHLY PAYMENT: <small>(Estimated Property Tax divided by months remaining)</small>