

BY-LAW # 7-88  
of the  
VILLAGE OF ACME

A BY-LAW OF THE VILLAGE OF ACME IN THE  
PROVINCE OF ALBERTA FOR THE IMPLEMENTATION  
OF AN INSTALLMENT TAX PAYMENT PLAN.

WHEREAS, the Municipal Taxation Act, Chapter M-31, R.S.A., 1980 as amended, permits the council to establish the day or days on which taxes or installments thereof may be paid;

AND WHEREAS, the Municipal Taxation Act, Chapter M-31, R.S.A., 1980, as amended, permits council to provide for the payment of taxes by installments;

NOW THEREFORE, the council of the Village of Acme in the Province of Alberta, pursuant to the terms of the Municipal Taxation Act, as amended, hereby ENACTS AS FOLLOWS:

1. Taxpayers of the Village of Acme shall have the right to enter into a Pre-authorized Tax Payment Plan Agreement (Schedule A) to provide for the payment of property taxes and local improvement taxes in monthly installments from January to December in any year.
2. The Plan shall commence on January 1st of each year.
3. All payments are due on the first day of each month.
4. The taxpayer is required to issue six post-dated cheques for the first six months of the current year and agrees to pay a monthly payment equivalent of one twelfth (1/12) of the previous years tax plus one sixth (1/6) of any arrears.
5. When the current years taxes are levied in June the taxpayer issues the Village of Acme six more post-dated cheques based on monthly payments equivalent to one sixth (1/6) of the balance of the tax levy for the current year after deductions of current payments for the first six months.
6. The Tax Penalty By-law does not apply to installments paid in accordance with the Plan.
7. If there is a default of any payment of any installment the agreement shall become null and void and a penalty will be imposed as per the current tax penalty by-law.

8. Taxpayers may opt out of this agreement by giving the Village of Acme 30 days notice in writing and the Village of Acme may opt out of this agreement by giving the taxpayer 30 days notice in writing.
9. The Municipal Administrator shall be empowered to sign these agreements with the Taxpayers.
10. An agreement must be filed with the Village prior to January 1st of the first year of the plan

READ A FIRST TIME THIS 12 DAY OF December, 1988.

READ A SECOND TIME THIS 12 DAY OF December, 1988

READ A THIRD TIME AND FINALLY PASSED THIS 12 DAY OF  
December, 1988.

  
MAYOR

  
MUNICIPAL ADMINISTRATOR

**AUTHORIZATION AGREEMENT  
VILLAGE OF ACME**

**PRE-AUTHORIZATION TAX PAYMENT PLAN SCHEDULE A**

We/I \_\_\_\_\_ the undersigned agree to the following conditions of the Installment Tax Payment Plan By-law # 7-88.

1. The Installment Tax Plan shall commence January 1, \_\_\_\_\_.
2. All payments are due on the first of each month.
3. We/I agree to issue to the Village of Acme, six post dated cheques for the first six months of the current year and to pay a monthly payment equivalent of one twelfth (1/12) of the previous years tax plus one sixth (1/6) of any arrears.
4. When the current years taxes are levied in June the taxpayer issues the Village six more post dated cheques based on monthly payments equivalent to one sixth (1/6) of the balance of the tax levy for the current year after deductions of current payment for the first six months.
5. The Tax Penalty By-law does not apply to installments paid in accordance with the Plan.
6. If there is a default of any payment of any installment the agreement shall become null and void and a penalty will be imposed as per the current tax penalty by-law.
7. We/I may opt out of this agreement by giving the Village of Acme 30 days notice in writing and the Village of Acme may opt out of this agreement by giving the taxpayer 30 days notice in writing.
8. The Municipal Administrator shall be empowered to sign these agreements with the Taxpayer.
9. A agreement must be filed with the Village prior to January 1st of the first year of the plan.

\_\_\_\_\_  
TAXPAYER

\_\_\_\_\_  
WITNESS

\_\_\_\_\_  
TAXPAYER

\_\_\_\_\_  
MUNICIPAL ADMINISTRATOR