

BYLAW #2019-06
VILLAGE OF ACME
IN THE
PROVINCE OF ALBERTA
IMPLEMENTATION OF AN INSTALLMENT TAX PAYMENT PLAN

A BYLAW of the Village of Acme in the Province of Alberta for the **IMPLEMENTATION OF AN INSTALLMENT TAX PAYMENT PLAN (TIPPS)**

WHEREAS, Council deems it necessary to implement a Tax Payment Plan;

AND WHEREAS, the Municipal Government Act, R.S.A. 1994 c. M-26, Part 10, Section 340, provide authority for the Council to implement a Tax Payment Plan;

NOW THEREFORE, the Council of the Village of Acme, in the Province of Alberta, duly assembled, hereby enact 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, as long as their property taxes are up to date
2. The Plan shall commence on January 1st of each year
3. If payments have been up to date, TIPPS can be started at anytime. Since TIPPS is based over the twelve-month period, in order to start the plan other than January 1st, the month(s) that are prior to the taxpayer starting, need to be paid in full. The taxpayer can then begin making the monthly payments.
4. All payments are due on the 1st day of each month or on the 15th of each month. Beginning on January 1, 2021, all payments through the TIPPS plan must be paid through pre-authorized automatic bank withdrawal from a banking institution on the 1st or the 15th of each month.
5. The taxpayer is required to pay by debit, online banking, auto withdrawal, through their bank, or post-dated cheques for the first six months of the current year and agree to pay a monthly payment equivalent of one twelfth (1/12) of the previous year's tax
6. 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
7. The Tax Penalty Bylaw does not apply to installments paid in accordance with the Plan

8. 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 Bylaw
9. Taxpayers may opt out of this agreement by giving the Village of Acme thirty (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
10. The Chief Administrative Officer or Accounts Payable/Payroll Clerk shall be empowered to sign this agreement with the Taxpayers
11. An agreement must be filed with the Village prior to January 1st of the first year of this plan

SECTION 1 – General

- 1.1 If any Section or part of this Bylaw are found in any court of law to be illegal, or are otherwise invalid and beyond the Council to enact, such Sections or parts shall be deemed to be severable and all other Sections or parts of this Bylaw shall be deemed to be separate and independent there from and to be enacted as such.
- 1.2 This Bylaw repeals the Village of Acme Bylaw #7-88.
- 1.3 This Bylaw comes into full force and effect upon receiving a third and final reading thereto.

READ a First time this 26th day of August 2019



Bruce McLeod
Mayor

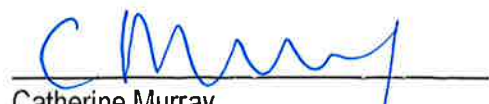


Catherine Murray
Chief Administrative Officer

READ a Second time this 26th day of August 2019



Bruce McLeod
Mayor




Catherine Murray
Chief Administrative Officer

MOTION TO PROCEED TO THIRD READING

CARRIED UNANIMOUSLY

READ a Third time this 26th day of August 2019



Bruce McLeod
Mayor



Catherine Murray
Chief Administrative Officer

**2019 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 Bylaw #

1. The Installment Tax Plan shall commence January 1, 2019
2. All payments are due on the first of each month
3. We/I agree to issue to the Village of Acme, six (6) postdated cheques, online or at a bank of your choice for the first six months of the current year and to pay a monthly payment equivalent of one twelfth (1/12) of the previous year's taxes plus one sixth (1/6) of any arrears
4. When the current years taxes are levied in June, the taxpayer issues the Village six (6) more postdated 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 Bylaw 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 Bylaw
7. We/I may opt out of this Agreement by giving the Village of Acme, thirty (30) days' notice in writing and the Village of Acme may opt out of this agreement by giving the taxpayer thirty (30) days' notice in writing
8. The Chief Administrative Officer shall be empowered to sign these Agreements with the taxpayer
9. An agreement must be filed with the Village prior to January 1st of the first year of the Plan

TAXPAYER

TAXPAYER

WITNESS

CHIEF ADMINISTRATIVE OFFICER

**2019 AUTHORIZATION AGREEMENT
VILLAGE OF ACME**

PRE-AUTHORIZATION TAX PAYMENT PLAN SCHEDULE "B"

Property Tax

Please complete the Pre-Authorization Debit (PAD) Plan agreement below.

I/we authorize the **Village of Acme**, and the financial institution designated (or any other financial institution I/We may authorize at any time) to begin deductions as per my/our instructions for monthly regular recurring payments under my/our Property Tax Account Roll # _____, Regular monthly payments for the full amount of _____ will be debited to my/our specified account on the **1st or 15th day of each month**. The **Village of Acme** will obtain my/our authorization for any other one time or sporadic debits.

This authority is to remain in effect until the Village of Acme has received written notification from me/us of its charge or termination. This notification must be received at least ten (10) business days before the next debit is scheduled at the address provided below. I/We may obtain a sample cancellation form, or more information on my/our right to cancel a PAD Agreement at my/our financial institution or by visiting www.cdnpay.ca

The **Village of Acme** may not assign this authorization, whether directly or indirectly, by operation of law, change of control or otherwise, without providing at least 10 days prior written notice to me/us.

I/We have certain recourse rights if any debit does not comply with this agreement. For example, I/we have the right to receive reimbursement for any PAD that is not authorized or is not consistent with this PAD Agreement. To obtain a form for a Reimbursement Claim, or for more information on my/our recourse rights, I/we may contact my/our financial institution or visit www.cdnpay.ca

PLEASE PRINT

DATE: _____

Names(s): _____

Type of Service: Personal _____ Business _____

Address: _____

City/Town: _____ Province: _____ Postal Code: _____

Phone Number: (Bus.) _____ (Res.) _____

Financial Institution (FI): _____

FI Account Number: _____ FI Transit Number: _____
(Branch - 5 digits; FI - 3 digits)

Address: _____

City/Town: _____ Province: _____ Postal Code: _____

Authorized Signature(s): _____

The Village of Acme

Attention: Catherine Murray

Address: 203 Clarke Street, Box 299

Telephone: (403) 546-3782

Email: cao@acme.ca