

TOWN OF VAUXHALL

BYLAW 899-15

A BYLAW OF THE TOWN OF VAUXHALL IN THE PROVINCE OF ALBERTA TO PROVIDE FOR A TAX INSTALLMENT PAYMENT PLAN

WHEREAS, pursuant to section 340 (1) of the Municipal Government Act, Revised Statutes of Alberta, 2000, Chapter M-26 the Council of the Town of Vauxhall, may by bylaw permit taxes to be paid by installments, at the option of the taxpayer.

AND WHEREAS pursuant to Section 340 (2) the Municipal Government Act Revised Statutes of Alberta, 2000, Chapter M-26 a person who wishes to pay taxes by installments must make an agreement with the council authorizing that method of payment.

NOW THEREFORE Town of Vauxhall, in the Province of Alberta, duly assembled, enacts as follows:

INTERPRETATION

- 1 (a) "Act" means the Municipal Government Act R.S.A. 2000, c. M-26, and all amendments thereto
- (b) "CAO" means Chief Administrative Officer of the Town or their delegate.
- (c) "Taxes" means all taxes imposed by the Town pursuant to the Municipal Government Act or any other statute of the Province of Alberta, and shall mean all taxes imposed or levied in the current year;
- (d) "Taxpayer" means the property owner that is liable to pay taxes to the Town of Vauxhall.
- (e) "Year" means calendar year.
- (f) "Penalties" means penalties on unpaid taxes pursuant to the Tax Penalty Bylaw.

CONDITIONS

1. A Taxpayer who elects to pay taxes on a tax installment payment plan with the Town must have all property taxes, tax arrears, and penalties fully paid on or before December 31st of the preceding year.
2. A taxpayer may elect to pay taxes on a monthly installment basis by signing an agreement with the Town of Vauxhall by January 1st of the current taxation year.
3. The tax installments will include monthly payments due and payable on the 1st to the end of each month. These payment results in the tax account being paid in full by December 31st of the taxation year and shall not be subject to any tax penalties.
4. In the event of any taxes remaining unpaid on the 31st of December of the year for which they are being levied than all taxes owing shall be subject to the Tax Penalty Bylaw of the Town of Vauxhall.
5. The Tax Penalty Bylaw does not apply to the installments paid in accordance with the Plan. However, the CAO may cancel the privilege of the continuing in the plan if payments have not been honored and the unpaid balance of taxes, if any, shall be subject to the provisions of the Tax Penalty Bylaw
6. The land or improvements are thereon sold at any time during the period of the tax installment payment plan agreement the plan becomes void, unless the purchaser enters into a new agreement and assumes the payment schedule.
7. A copy of the tax installment payment plan is attached to and forms part of this Bylaw.

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COMING IN TO FORCE

This bylaw shall come into force effective when it receives third and final reading and is duly signed

READ A FIRST TIME IN OPEN COUNCIL this 21st day of December, 2015

READ A SECOND TIME IN OPEN COUNCIL this 21st day of December, 2015

READ A THIRD AND FINAL TIME IN OPEN COUNCIL this 4th day of January, 2016



MAYOR



CHIEF ADMINISTRATIVE OFFICER