

**TOWN OF BASHAW  
BY-LAW NO. 743-2012**

**A BYLAW OF THE TOWN OF BASHAW, IN THE PROVINCE OF ALBERTA, BEING A BYLAW FOR THE IMPLEMENTATION OF A TAX PAYMENT INSTALLMENT PLAN.**

**WHEREAS** Section 340 of the Municipal Government Act, being Chapter M-26 of the Statutes of Alberta, 2000, and amendments thereto permits that a Council may, by Bylaw, establish a program for payment of taxes by installments.

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

**SHORT TITLE**

1. This Bylaw is to be cited as the “Tax Installment Payment Bylaw”.

2. **DEFINITIONS**

In this Bylaw

- a) “Taxes” includes all property taxes, business taxes, business revitalization zone taxes, local improvement taxes, penalties, and unpaid costs, charges and expenses as provided in Section 533 of the said Municipal Government Act unless specifically stated otherwise.

3. **TAX INSTALLMENT PAYMENTS:**

- a) Tax payers of the Town of Bashaw shall have the right to enter into a Tax Installment Payment Plan, by way of a Tax Pre-payment Agreement, to provide for the payment of property taxes and local improvement taxes in equal monthly installments from January to December in any year.
- b) The Monthly Tax Payment Plan permits the ratepayer to pay by twelve (12) payments with postdated cheques, online, cash or cheque at the Town Office as per Schedule “A” of this bylaw.
- c) The Plan shall commence on January 1<sup>st</sup> of each year, provided that all property taxes, local improvement taxes, tax arrears, and penalties are paid in full. The opportunity to join the Plan will be open January 1<sup>st</sup> to July 31<sup>st</sup>, inclusive of the year.
- d) Taxpayers joining the plan after a payment due date shall be required to make all necessary payments starting from January 1<sup>st</sup> to the commencement of the plan agreement date.
- e) The difference between the taxes levied for the current year and the total of the twelve installments authorized under the Plan will be due when levied, and shall be calculated into the payments following the date of the levy.
- f) The Tax Penalty Bylaw does not apply to installments paid in accordance with the Plan. However, the Town of Bashaw may cancel the privilege of continuing in the Plan if two consecutive payments have not been honoured, or if any payment is returned NSF. If cancelled, any unpaid balance of the taxes, shall be subject to the Tax Penalty Bylaw.
- g) In the event any taxes remain unpaid on the 31<sup>st</sup> Day of December of the year for which they are levied, then all taxes owing shall be subject to the Tax Penalty Bylaw.
- h) In the event of a sale of the above property the taxpayer shall notify the Town of Bashaw in writing at least fifteen (15) days prior to the next payment date, to arrange for cancellation of the Monthly Tax Installment Plan.

- i) A copy of the Monthly Tax Installment Agreement, “Schedule A” is attached to and forms part of this Bylaw.

4. **SEVERABILITY**

Should any provision of this Bylaw be invalid, then such provision shall be severed and the remaining Bylaw shall be maintained.

5. **EFFECTIVE DATE**

This Bylaw shall come into effect upon the final passing thereof.

6. **REPEAL**

By-Law 518-85 is hereby rescinded.

**FIRST READING** passed in open Council duly assembled in the Town of Bashaw, in the Province of Alberta, this \_\_\_\_ day of, \_\_\_\_\_ A.D. 2012.

**SECOND READING** passed in open Council duly assembled in the Town of Bashaw, in the Province of Alberta, this \_\_\_\_ day of, \_\_\_\_\_ A.D. 2012.

**UNANIMOUS CONSENT THIRD AND FINAL READING** passed in open Council duly assembled in the Town of Bashaw, the Province of Alberta, this \_\_\_\_ day of, \_\_\_\_\_ A.D. 2012.

**THIRD AND FINAL READING** passed in open Council duly assembled in the Town of Bashaw, the Province of Alberta, this \_\_\_\_ day of, \_\_\_\_\_ A.D. 2012.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER



TOWN OF BASHAW  
SCHEDULE "A" MONTHLY TAX INSTALLMENT AGREEMENT

TAX ROLL # _____	PREVIOUS TAX LEVY \$ _____
OWNER(S) _____	LESS CREDIT OWING (s _____)
CIVIC ADDRESS _____	TOTAL DUE \$ _____
MAILING ADDRESS _____	FIRST 5 MONTHLY PYMTS \$ _____
TELEPHONE _____	FINAL 7 MONTHLY PYMTS \$ _____

**THE FOLLOWING REQUIREMENTS ARE HEREBY AGREED TO:**

1. A property taxpayer who enters the installment Payment Plan shall pay equal monthly installments up until the time taxes are levied against the property on the basis of the taxes levied against the property in the preceding year. (January to May Installments) and are due on the 15<sup>th</sup> day of each month. Exceptions can be made for end of month payments.
2. Following the actual levy of the taxes for the current taxation year, the remainder of the outstanding property taxation indebtedness for the taxation year shall be discharged by equal monthly payments. Exceptions can be made for end of month payments.
3. Payments can be made by postdated cheques, direct debit, online banking, or preauthorized payments (withdraw payment from my bank account /void cheque attached).
4. In the event of a sale of the above noted property, I/We will notify the Town of Bashaw in writing at least 15 days prior to the next payment date, to arrange for cancellation.
5. In the event I/We change my/our bank account I/We will notify the Town of Bashaw at least 15 days prior to the next payment date.
6. If two (2) consecutive monthly tax installment payments are in default by the taxpayer, or if any payment is returned NSF, the Administrator shall cancel the said Monthly Tax Installment Payment Agreement and all taxes shall be due and payable in accordance with the Tax Penalty Bylaw.
7. Nothing in this Application form shall be interpreted to relieve the owner/applicant from the obligation to pay any taxes, including penalties, owing to the Town of Bashaw in the manner or the date or dates for payment established by bylaw of the Town of Bashaw.
8. By submission of this Application Form the applicant/owner acknowledges notification of and agrees to abide by the Terms and Conditions of the agreement provided by the Town of Bashaw.
9. In order for a property owner to qualify for eligibility to participate in the Installment Payment Plan, all outstanding taxes, arrears and penalties owed by the taxpayer shall have been paid in full by December 31 of the preceding year.
10. The installment payment plan described herein shall be operational as and from date of registration and shall continue from year to year until the repeal of this bylaw.

_____	_____	_____
Taxpayer	Town of Bashaw	Date

**Note:** The information on this form is collected under the authority of the Freedom of Information and Protection of Privacy Act and is used solely for purposes relating to the administration of the Assessment/Taxation Programs. Questions about collection of this information can be directed to the Assessment/Taxation Department at (780) 372-3911 or in person at 5011 - 52 Avenue