



**BYLAW NO. 2012-924
OF THE
TOWN OF TWO HILLS**

**A BYLAW OF THE TOWN OF TWO HILLS, IN THE PROVINCE OF ALBERTA,
FOR THE IMPLEMENTATION OF AN INSTALLMENT TAX PAYMENT PLAN**

WHEREAS pursuant to Section 339 of the Municipal Government Act, Chapter M-26, R.S.A. 2000, permits a municipal council to establish the day or days on which taxes or installments thereof may be paid;

AND WHEREAS the Municipal Government Act, Chapter M-26, R.S.A. 2000, permits a municipal council to provide for the payment of taxes by installments;

AND WHEREAS the Council desired to establish an installment tax payments Plan in the Town of Two Hills;

NOW THEREFORE, the Council of the Town of Two Hills duly assembled, enacts as follows:

1. SHORT TITLE

1.1 This Bylaw may be called the "Tax Installment Payment Bylaw".

2. DEFINITIONS

2.1 "C.A.O." means the Chief Administrative Officer for the Town of Two Hills;

2.2 "Council" means the municipal Council for the Town of Two Hills;

2.3 "Current Taxes" means taxes imposed in the current year;

2.4 "Penalties" means penalties on unpaid taxes pursuant to the tax penalty bylaw;



- 2.5 “Taxes” means all taxes imposed by the Town pursuant to the Municipal Government Act or any other statute of the Province of Alberta, including property taxes, local improvement taxes, maintenance taxes, business revitalization zone taxes, the amounts which in the event of non-payment are deemed at law to be taxes or recoverable as or in the same manner as taxes and any penalties on such taxes or amounts;
- 2.6 “Taxpayer” means a person liable to pay taxes;
- 2.7 “Town” means the Town of Two Hills;
- 2.8 “Year” means calendar year.

3. TAX INSTALLMENT PAYMENT PLAN

- 3.1 A person who is the owner or purchaser of any assessed land and improvements thereon shown on the assessment roll of the Town is hereby granted the right to prepay their taxes on such land and improvements in 12 (twelve) monthly installments commencing on the first day of January in the Current Year in which the taxes will become due, and continuing on the first day of each and every month thereafter to and including the first day of December in the Current Year in which taxes are due. The amount of each monthly installment herein provided shall be 1/12 of the taxes levied on the said land and improvements in the preceding year.
- 3.2 The opportunity to join the Plan will be open January 1st to January 31st, inclusive of each year.
- 3.3 The C.A.O. may accept applications for the tax installment plan at any time after January 31. The monthly installment amount will be adjusted having regard to
 - 3.1.1 the amount of months remaining before the December final installment;
 - 3.1.2 the taxpayer’s ability to pay;
 - 3.1.3 other matters the C.A.O. considers reasonably advisable to ensure completion of the monthly payment plan by the last business day in December in the Current Year.
- 3.4 The difference between the taxes levied for the Current year and the total of the 12 installments authorized under the Plan will be due by July 31st of the current tax year.
- 3.5 All payments made hereunder shall be made by way of post-dated cheques or pre-authorized payments, if available, and a person desiring to make prepayments pursuant to this Bylaw shall execute and deliver to the Town an installment payment application in the form authorized by the C.A.O.



- 3.6 No person may enter into the tax installment payment Plan with the Town when the municipal taxes upon the land and improvements thereon are subject of late payment penalties or arrears as at January 1 of the Current Year.
- 3.7 The Tax Penalty Bylaw does not apply to installments paid in accordance with the Plan. However, the C.A.O. may cancel the privilege of continuing in the Plan if two consecutive payments have not been honoured and the unpaid balance of taxes shall be subject to the Tax Penalty Bylaw.
- 3.8 Nothing herein shall prevent any person from prepaying all or any portion of their estimated taxes in one or more payments as set out in this Bylaw.

4 EFFECTIVE DATE

- 4.1 That this Bylaw be effective on the third and final reading.

READ a first time this 24th day of September, 2012.

READ a second time this 24th day of September, 2012.

READ a third and final time this 24th day of September, 2012.

TOWN OF TWO HILLS

ELAINE SOROCHAN, MAYOR

ELSIE HOWANYK, C.A.O.

