

**BYLAW 882
OF THE VILLAGE OF BIG VALLEY
IN THE PROVINCE OF ALBERTA**

Being a Bylaw of the Village of Big Valley to provide monthly tax installment payment options, and penalties to be applied upon non-payment of taxes;

WHEREAS, Section 340 of the Municipal Government Act, R.S.A. 2000, c M-26, permits Council to provide for the payment of current taxes by a Tax Installment Payment Plan (TIPP);

WHEREAS, authority is granted under Section 344 of the Municipal Government Act, Chapter M-26.1 to allow a penalty to be added to taxes remaining unpaid after the date shown on the tax notice;

WHEREAS, Section 345 of the Municipal Government Act, Chapter M-26.1 authorizes a further penalty for non-payment of taxes;

WHEREAS, Section 418(4) of the Municipal Government Act, Chapter M26.1 a Council may enter into an agreement with the owner of a parcel of land shown on its tax arrears list;

WHEREAS, Council considers it advisable to authorize the establishment of a Tax Arrears Payment Plan (TAPP);

NOW THEREFORE, the Council of the Village of Big Valley, in the Province of Alberta enacts a Bylaw referred to as the "Tax Collection Bylaw."

DEFINITIONS – Part 1

1. In this Bylaw, words have the meanings set out in the Act, except that:
 - a) "Current taxes" means the taxes other than taxes in arrears;
 - b) "Delinquent taxes" means taxes which remain unpaid after December 31st of the previous year in which they were imposed, including penalties on such taxes;
 - b) "Tax Arrears Plan" (TAPP) means a Tax Arrears Installment Payment Plan (TAPP);
 - c) "Tax Clerk" means the Chief Administrative Officer assigned the responsibility of administering this bylaw;
 - d) "Tax Installment Plan" (TIPP) means an agreement between the property owner responsible for taxes and the Village of Alberta for 12 monthly payments of current taxes;
 - e) "Taxes" means all taxes imposed by the Village pursuant to the Municipal Government Act S.A. 2000 Chapter M-26 or any other statute of the Province of Alberta, including but not limited to property taxes, local improvement taxes, business taxes, amounts which in the event of non-payment are deemed at law to be taxes or recoverable as or in

- f) "Taxes in Arrears" means taxes which remain unpaid after December 31st of the year in which they were imposed, including penalties on such taxes;
- g) "Taxes Delinquent" means taxes in arrears which remain unpaid after December 31st of the previous year;
- h) "Taxpayer" means a person liable to pay taxes;
- i) "Penalties on Unpaid Taxes" means the penalties applied on any outstanding tax accounts on July 1st and January 1st of each year, as stated in Village of Big Valley Bylaw 878 – Fees and Charges Bylaw, or any replacement Bylaw;
- j) "Tax Recovery Program" means unpaid taxes in arrears and taxes delinquent.
- k) "Village" means the Village of Big Valley and all lands within its jurisdictional boundaries, as the context requires; and
- l) "Year" means calendar year.

PENALTIES – Part 2

1. All taxes are payable by or before 4:00 p.m. of the due date shown on the tax notice.
2. Should taxes remain unpaid as of 4:00 p.m. on the due date shown on the tax notice, a penalty shall be imposed as stated in the most current Fees and Charges Bylaw.
3. Tax penalties are to be compounded.
4. Any dollar amount transferred to a property tax account shall become a part of the tax account and subject to all penalties, conditions, and collection methods thereof.
5. All taxpayers enrolled in the Tax Installment Payment Plan shall avoid any penalties if all agreed upon monthly payments are received by the Village on the prescribed dates, and any and all remaining taxes outstanding at the end of the current year are paid in full.

PAYMENT OF TAXES BY MONTHLY INSTALLMENTS (TIPP)– Part 3

1. An Installment Tax Payment Plan shall commence on January 1st of each year. A taxpayer may enter into a plan to provide for payment of taxes in equal monthly installments from January to December of each year and to duly make those payments, will avoid any penalties.
2. All previous year's taxes must be paid in full in order to enter a tax installment payment plan.
3. All payments are due on the first (1st) day of each month unless otherwise agreed upon by the taxpayer and the CAO.
4. The amount of the installment payment shall be calculated based on the previous year's taxes unless the taxpayer wishes to pay an additional amount.
5. If the current year's taxes are more than the previous year's taxes, the taxpayer will be notified of the difference, and must pay the full tax amount by December 31 of that year. Any amount not

received by December 31 of that year, will be subject to all penalties, and the taxpayer shall be removed from the TIPP program.

6. No interest will be applied against any tax installment payment with the provision the agreed upon monthly payments are made.
7. No penalties will be applied on any outstanding balance for those properties subject to a tax installment payment plan except for those taxes stated in Part 3 s.5.
8. Where a taxpayer fails to honour any two installments, the plan will be cancelled without further notice and the balance of remaining taxes will be due, and subject to penalties as indicated in this bylaw.
9. If charges other than taxes are transferred to the property tax account and not subsequently paid within 60 days, the terms of the monthly installment payment plan will be terminated.
10. An agreement between the Village of Big Valley and the taxpayer must be signed and received at the Village Office prior to January 15th of each year to participate in the tax installment payment plan.

PAYMENT OF TAXES IN ARREARS BY MONTHLY INSTALLMENTS (TAPP)– Part 4

1. A Taxpayer with taxes in a delinquent state due and owing to the Village of Big Valley may at any time, apply to the Tax Clerk to pay outstanding taxes by installment pursuant to a Tax Arrears Plan. See Schedule 1 Attachment
2. An application pursuant to subsection 4.1 shall be approved by the Tax Clerk provided that the following conditions have been satisfied:
 - a) The Taxpayer shall have completed all agreements and forms prescribed by the Tax Clerk; and
 - b) The Taxpayer shall agree to pay all outstanding taxes pursuant to the Tax Arrears Plan on a monthly installment basis over a term not exceeding thirty-six (36) months.
3. Notwithstanding Part 4.2, the Tax Clerk may refuse an application made pursuant to Part 4.1 if the Taxpayer has previously been approved for a Tax Arrears Plan and failed to pay the amount required to be paid by the Plan.
4. The effective date of the Tax Arrears Plan shall be the date the Taxpayer's application is approved by the Tax Clerk.
5. Subject to Part 4.7, 4.8, and 4.9, from the effective date of the Tax Arrears Plan, the Taxpayer shall pay all taxes pursuant to the Tax Arrears Plan without further application under this Bylaw.
6. All taxes paid pursuant to a Tax Arrears Plan shall be paid by monthly installments calculated pursuant to this Part and payable each and every month during the term of the Tax Arrears Plan.

7. The term of a Tax Arrears Plan shall be determined by the Tax Clerk having regard to:
 - a) The Taxpayer's ability to pay;
 - b) The amount of taxes in arrears;
 - c) The requirements in the Municipal Government Act S.A. 1994 Chapter M-26.1 regarding the recovery of tax arrears and delinquent;
 - d) Such other matters as the Tax Clerk considers relevant; and shall not exceed a maximum of thirty six (36) months from the effective date of the Tax Arrears Plan.

8. The amount of monthly installments to be paid pursuant to subsection 5.1 shall be calculated by determining the sum total of:
 - a) The Taxpayer's ability to pay;
 - b) The amount of taxes in arrears a;
 - c) The requirements in the Municipal Government Act S.A. 1994 Chapter M-26.1 regarding the recovery of tax arrears; and
 - d) Such other matters as the Tax Clerk considers relevant and shall not exceed a maximum of thirty six (36) months from the effective date of the Tax Arrears Plan.

9. The amount of month installments to be paid pursuant to Part 4.6 shall be calculated by determining the total sum of:
 - a) The estimated current taxes payable during the term of the Tax Arrears Plan;
 - b) All taxes in arrears and delinquent up to the effective date of the Tax Arrears Plan; and
 - c) All monthly installments shall be applied first in payment of the taxes delinquent and in arrears.

10. Penalties pursuant to the Tax Penalties Bylaw shall be exempted for the term of the Tax Arrears Plan

11. Should the Tax Arrears Plan payments be discontinued by the Taxpayer for whatever reason, all penalties shall be posted and payable to the current, arrears and delinquent balances.

12. A Taxpayer paying taxes pursuant to a Tax Arrears Plan may withdraw from the Tax Arrears Plan at any time upon at least two (2) weeks written notice to the Tax Clerk.

13. If a Taxpayer withdraws from a Tax Arrears Plan all taxes delinquent, in arrears, and current, and penalties pursuant to the Tax Penalties Bylaw, shall become due and payable on the effective date of withdrawal.

14. If a monthly installment required to be paid pursuant to a Tax Arrears Plan remains unpaid by the 4th of the following month for which it is payable pursuant to this Bylaw, the Taxpayer shall be deemed to be in default of the Tax Arrears Plan.

15. In the event of default, the participation of the Taxpayer in the Tax Arrears Plan may be cancelled at the discretion of the Tax Clerk, however, should the Taxpayer default twice during the term of the Tax Arrears Plan, the Tax Arrears Plan shall be automatically cancelled.
16. If the participation of a Taxpayer in the Tax Arrears Plan is cancelled all taxes delinquent, in arrears, current taxes, and penalties pursuant to the Tax Penalties Bylaw, shall become due and payable on the effective date of cancellation.
17. When a Taxpayer sells property to which a Tax Arrears Plan applies, the Tax Arrears Plan shall be deemed to be cancelled and all taxes in arrears, current taxes, and all penalties pursuant to the Tax Penalties Bylaw shall become due and payable effective on the date of closing.
18. The Tax Clerk may revise the amount of the monthly instalments payable under a Tax Arrears Plan:
 - a) To reflect changes to the assessed value of the property or business;
 - b) To reflect changes in the tax penalty rate pursuant to the Tax Penalties Bylaw;
 - c) To reflect a difference between the estimated and actual current taxes during the term of the Tax Arrears Plan;
 - d) To account for a lump sum payment of taxes made by the Taxpayer;
 - e) To reflect the imposition, termination, or lump sum payment of local improvement charges;
 - f) To reflect the increase in payments required as a result of a failure to pay a month installment;
 - g) To provide for payment pursuant to the Tax Arrears Plan of 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, i.e. unpaid utility bills, cleanup of unsightly properties, etc; or
 - h) To provide for or reflect such other matter as the Tax Clerk reasonably considers relevant.

TAX RECOVERY PROGRAM - Part 5

1. A taxpayer who's property is applicable to the Tax Recovery Program for taxes delinquent and in arrears shall be included on the Tax Recovery Program wherein a tax recovery notification will be placed on the Certificate of Title for each property no later than March 31 of the current year;
2. A taxpayer who makes payment of all delinquent taxes outstanding prior to March 31st of the current year shall be removed from the Tax Recovery Program and the tax recovery notification shall be removed from the Certificate of Title;
3. A taxpayer who's property falls under the Tax Recovery Program will be notified by the Village effective April 1st of the current year, that such tax recovery notification has been made, and will only be removed when all outstanding delinquent, arrears, penalties and all amounts which are posted as being relatable to the property are paid in full.

4. A Taxpayer who has entered into a Tax Arrears Plan (TAPP) shall have any and all properties named within the Tax Recovery Program with a tax recovery notification placed on the Certificate of Title until such time as the total outstanding delinquent and arrears taxes are paid in full at which time the tax recovery notification on the Certificate of Title will be removed.
5. A Taxpayer who defaults on the Tax Arrears Plan and who's property has any outstanding delinquent or arrears taxes, penalties and all amounts which are posted as a relatable expense to the property, and does not make full payment will resume the Tax Recovery Program effective on the date of default.
6. A Taxpayer paying taxes pursuant to the Tax Arrears Plan on the date that this Bylaw comes into force shall continue to do so until expiration or termination of the Tax Arrears Plan agreement entered into pursuant to this Bylaw.

SEVERABILITY - Part 6

1. Should any section or part of this Bylaw be found to have been improperly enacted, and become invalid, void, illegal or otherwise not enforceable, then such section or part shall be regarded as being severable from the rest of this Bylaw and the Bylaw remaining after such severance shall be effective and enforceable as if the section found to be improperly enacted had not been included as part of this Bylaw.

EFFECTIVE DATE

Bylaw 868 is hereby repealed.


This Bylaw shall come into force and effective upon receiving third and final reading and being signed.

Received First Reading this 10th day of February, 2025

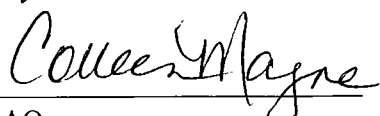
Received Second Reading this 10th day of February, 2025

Received Permission to Proceed to Third and Final Reading this 10th day of February, 2025

Received Third and Final Reading this 10th day of February, 2025



Mayor



CAO