



**VILLAGE OF CARBON  
IN THE  
PROVINCE OF ALBERTA  
Bylaw #2025-889**

**BEING A BYLAW OF THE VILLAGE OF CARBON, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE A TAX INSTALMENT PAYMENT PLAN.**

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WHEREAS pursuant the *Municipal Government Act* S.A. 2000 Chapter M-26.1 and amendments thereto, pursuant to Section 340 a Council shall establish a bylaw to permit property taxes to be paid by instalments at the option of the taxpayer.

AND WHEREAS pursuant to the *Municipal Government Act* S.A. 2000 Chapter M-26.1 and amendments thereto, pursuant to Section 418(4) the Municipality may enter into an agreement with the property owner to permit property tax arrears to be paid by instalments.

NOW THEREFORE, COUNCIL OF THE VILLAGE OF CARBON, IN THE PROVINCE OF ALBERTA, ENACTS AS FOLLOWS:

1. This bylaw may be called the Tax Instalment Payment Plan (TIPP) Bylaw.
2. Taxpayers of the Village of Carbon shall have the right to enter into a pre-authorized Tax Instalment Payment Plan to provide for the payment of current taxes (including all property taxes, local improvements taxes, and all other taxes, charges, fees or amounts lawfully imposed against a property by the Village of Carbon pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta) in equal monthly instalments from January to December in any year.
  - (a) Monthly instalments shall be directly debited from the taxpayers (or designated) bank account on the last business day of each month.
  - (b) Taxpayers enrolling in the Tax Instalment Payment Plan after January 15<sup>th</sup> shall have the estimated taxes owing for the year equally distributed over the months remaining in the calendar year.

(c) Taxpayers will remain on the Tax Instalment Payment Plan from year to year until such time as the agreement is terminated by either the property owner or the Municipality.

3. The Chief Administrative Officer, or their delegate, is authorized to enter into a Tax Instalment Payment Plan agreement at their discretion, to provide for the payment of property tax arrears in monthly instalments as negotiated with the taxpayer.

(a) The payment agreement may be for a period not exceeding three (3) years, depending on the amount of arrears.

(b) The taxpayer must pay the current property taxes by instalment along with the monthly instalment for arrears.

(c) The Municipality agrees to waive all penalties due on current property taxes during the year at the rate set out in the current Tax Penalty Bylaw.

(d) The Municipality will continue to levy penalties on outstanding arrears as of January 1<sup>st</sup> of each year as per the current Tax Penalty Bylaw.

4. The Chief Administrative Officer, or their delegate, may cancel the privilege of continuing on the Tax Instalment Payment Plan if any two (2) payment withdrawn from the designated account are dishonored by the Applicant's financial institution by reason of non-sufficient funds, stop payment, account closure, etc. Any returned payments will be subject to the Village of Carbon NSF fee. All outstanding amounts become due and payable and subject to the penalty provisions under the current tax penalty bylaw.

(a) The Applicant is responsible to advise the Municipality, in writing, by the 10<sup>th</sup> of the month, of any changes required that month (i.e. applicant information, account information, sale of property, cancellation of the plan). In the event the plan is cancelled, all outstanding amounts become immediately due and payable and subject to the penalty provisions under the current tax penalty bylaw.

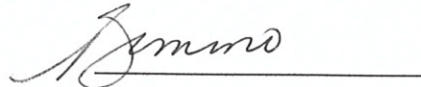
(b) Once a property owner has been removed from the Tax Instalment Payment Plan for any reason, the Municipality will not reinstate the same

property owner on the Tax Instalment Payment Plan until the following year, pending application and conditional to approval, by the Municipality.

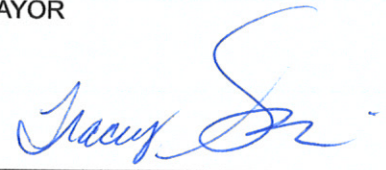
READ a first time the 20 day of May, 2025.

READ a second time the 16 day of June, 2025.

READ a third time and finally passed 16 day of June, 2025.



MAYOR



CAO