



## VULCAN COUNTY

Vulcan - Alberta

### **BYLAW 2017-002**

Being a Bylaw of Vulcan County in the Province of Alberta to provide for a Pre-Authorized Tax Installment Payment Plan.

WHEREAS pursuant to the authority conferred on Council by Sections 340 of the Municipal Government Act, being Chapter M-26.1 of the Revised Statutes of Alberta, 2000, and amendments thereto, whereby a Council, by bylaw, may provide for the payment of taxes by installments;

NOW THEREFORE the Council of Vulcan County, in the Province of Alberta, duly assembled enacts as follows:

#### 1. Definitions

- a) "County" – means Vulcan County.
  - b) "Plan" – means Pre-Authorized Tax Installment Payment Plan.
  - c) "Taxes" – means all taxes levied by the County and without in any way restricting the generality of the foregoing, shall include property taxes, frontage taxes and local improvement taxes.
  - d) "Taxpayer" – means a person liable to pay taxes to the County.
2. A taxpayer may elect to pay their property taxes in monthly installments by pre-authorized transfer of funds from their bank account, rather than one single tax payment. An application for Pre-Authorized Tax Payment Plan is attached to this Bylaw as Schedule "A".
  3. The Plan shall include monthly installments and shall not be subject to any tax penalties or discounts except as otherwise stated in this Bylaw. The monthly installments will be accepted by way of electronic funds transfer only.
  4. All previous years' taxes and penalties, if any, shall be paid in full prior to entering into the Plan.

5. The taxpayer may enter into the Plan prior to July 1st for payment of the current years' tax levy.
6. Application made after July 1st, will be for the following tax year and monthly installments will begin the following January.
7. Monthly installments will be calculated as follows:
  - i) If the current year's Tax Notices have not been mailed at the time of application, the monthly installment amount will be calculated by dividing the previous years' tax levy by the remaining months in the calendar year;
  - ii) After the Tax Notices have been mailed, the remaining monthly installment amounts shall be calculated by taking the actual current years' tax levy, subtracting the prior monthly installments that have been received to date (if any), and dividing by the remaining months in the calendar year.
8. If a monthly installment payment is defaulted by the Taxpayer, the Taxpayer will be responsible for making alternate payment arrangements on the defaulted payment; including any fees or administrative charges in accordance with the current Fees for Services Bylaw.
9. If two (2) monthly installment payments are defaulted by the Taxpayer within any six (6) month period, the County shall cancel the Plan and all taxes shall become due and payable in accordance with the County's Tax Penalties Bylaw.
10. Taxpayers may cancel the Plan at any time upon fifteen (15) days written notice. All taxes shall then become due and payable in accordance with the County's Tax Penalties Bylaw.
11. It is the taxpayer's responsibility to notify the County, in writing, if they sell the property, change banks or bank accounts, or make any other changes that would affect the Plan.

Bylaw 2016-020 is hereby rescinded.

This Bylaw shall take effect on the date of the third and final reading.

Received first reading this 18<sup>th</sup> day of January, 2017

[original signed]

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Jason Schneider, Reeve

[original signed]

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Nels Petersen, CAO

Received second reading this 18<sup>th</sup> day of January, 2017

[original signed]

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Jason Schneider, Reeve

[original signed]

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Nels Petersen, CAO

Presented for unanimous consent of Council to proceed to third reading

this 18<sup>th</sup> day of January, 2017

[original signed]

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Jason Schneider, Reeve

[original signed]

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Nels Petersen, CAO

Received third reading and finally passed this 18<sup>th</sup> day of January, 2017

[original signed]

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Jason Schneider, Reeve

[original signed]

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Nels Petersen, CAO

# SCHEDULE "A"



## APPLICATION FOR PRE-AUTHORIZED TAX INSTALMENT PAYMENT PLAN

102 CENTRE STREET, BOX 180, VULCAN, ALBERTA, T0L 2B0  
 PHONE: (403) 485-2241 FAX: (403) 485-2920 EMAIL: [reception@vulcancounty.ab.ca](mailto:reception@vulcancounty.ab.ca)

LAST NAME:	FIRST NAME:	
MAILING ADDRESS:	HOME PHONE: (    )	CELL PHONE: (    )
	EMAIL:	
	FAX: (    )	

OWNER #:	
ROLL NUMBER:	LEGAL LAND DESCRIPTION:

*\*Please attach summary for additional Tax Roll Accounts*

**VOID Cheque with banking information must be attached**

1. I/We hereby authorize Vulcan County to withdraw the monthly tax installment from my/our bank account and further that this authorization will remain in place from year to year unless cancelled by giving fifteen (15) days written notice by either myself/us or cancelled by Vulcan County for default of payment as outlined in Part 4 herein. The monthly installment will be taken by electronic transfer on the **15<sup>th</sup>** or the **last day of each month** (or the next available business day).
2. Taxpayers wishing to enter into the "TIPP's" plan for the **current year's taxes must do so on or before July 1<sup>st</sup>** of the current year. Any application received after July 1<sup>st</sup>, payment for the "TIPP's" plan will commence the following year.
3. I/We acknowledge that there may be a difference between the amount paid by installments and the actual tax levy and that adjustments may be necessary. The monthly installment amount for the period January 1<sup>st</sup> until the date of the Tax Notice being mailed is calculated by dividing the previous year's tax levy by the remaining months in the calendar year. The monthly installment amount after the Tax Notice has been mailed will be calculated by the actual current year's tax levy, subtracting the prior monthly installments that have been received to date (if any), and dividing by the remaining months in the calendar year.
4. I/We acknowledge the right for Vulcan County to cancel my/our participation in the Pre-Authorized Tax Payment Plan if any two installments are in default in any six month period. Unpaid taxes as of the date of termination of participation in the Plan will be subject to the Vulcan County's Tax Penalty Bylaw.
5. It is the **taxpayer's responsibility to notify Vulcan County**, in writing, if they sell the property, change banks or bank accounts, or make any other changes that would affect the Plan.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date

The personal information requested is being collected under the authority of the Freedom of Information and Protection of Privacy (FOIPP) Act and is protected by the FOIPP Act. If you have any questions about the collection, contact the Freedom of Information Privacy Coordinator at (403) 485-2241.

OFFICE USE ONLY-	*PLEASE FILE IN TAX ROLL FILE*
DATE RECEIVED:	INFORMATION ENTERED BY:
PLAN START DATE:	MONTHLY AMOUNT:
CUSTOMER ID:	PAYMENTS CONFIRMED WITH APPLICANT:      DATE:

ESTIMATED PROPERTY TAX: <small>(Based on last year's tax levy)</small>	NUMBER OF MONTHS REMAINING: <small>(Until December)</small>	MONTHLY PAYMENT: <small>(Estimated Property Tax / Number of months remaining)</small>
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