

**BYLAW NO. 1127-2009  
OF THE COUNTY OF THORHILD NO. 7  
IN THE PROVINCE OF ALBERTA**

THIS BYLAW, BEING BYLAW NO. 1127-2009 OF THE COUNTY OF THORHILD NO. 7, IS FOR THE PURPOSE OF IMPLEMENTING A TAX INSTALLMENT PAYMENT PLAN.

**WHEREAS**, Section 340 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta, 2000 and amendments thereto allows Council to establish the day or days on which property taxes or installments thereof may be paid; and

**WHEREAS**, the Council of the County of Thorhild No.7, in the Province of Alberta deems it desirable to implement a Tax Installment Payment Plan whereby payments are automatically made through a bank or financial institution with the taxpayers' authorization.

**NOW THEREFORE**, The Council of The County of Thorhild No. 7 in the Province of Alberta duly assembled enacts as follows:

**1. TAX INSTALLMENT PAYMENT PLAN**

- 1.1. Taxpayers of The County of Thorhild No. 7 shall have the right to enter into a Tax Installment Payment Plan to provide for the payment of property taxes and local improvements in equal monthly installments from January to December in any year.
- 1.2. 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 fully paid on or before December 31<sup>st</sup> of the preceding year.
- 1.3. The monthly payment will begin January 1 of the new year and each consecutive month.
- 1.4. Payment shall be based on an amount equal to the prior year's tax levy.
- 1.5. If the amount of the current year's taxes is more than the previous year's tax levy, the difference shall be calculated on June 1 and the remaining monthly payments for the year will be adjusted to reflect the increase; or,  
If the amount of the current year's taxes is less than the previous year's tax levy, the difference shall be calculated on June 1 and the remaining monthly payments for the year will be adjusted to reflect the decrease.
- 1.6. No interest or discount will be credited to the taxpayer for payments made between January 1<sup>st</sup> and June 30<sup>th</sup> and no penalty will be levied against the balance from July 1<sup>st</sup> to December 31<sup>st</sup>.
- 1.7. The County of Thorhild No. 7 may cancel a taxpayer's privilege of continuing in the Plan if two (2) consecutive installments fail to be honored in any year. The unpaid balance of taxes, if any, shall then be due and payable in full within thirty (30) days and shall be subject to the penalty provisions which are normally calculated for unpaid taxes. All returned payments will be charged an administrative fee.
- 1.8. A taxpayer may withdraw from the plan by giving written notice at least two weeks before the next installment date. If you withdraw or your plan is cancelled, all unpaid taxes become due and payable within thirty (30) days and are subject to penalties in accordance with the penalty bylaw.

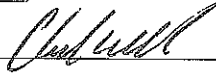
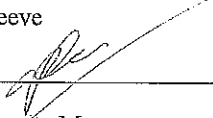


1.9. Taxpayers must join the Tax Installment Payment Plan prior to December 31<sup>st</sup> for the following year. Application received after January 1<sup>st</sup> in any year will be considered for the following year. The Application forms part of this Bylaw as "Schedule A".


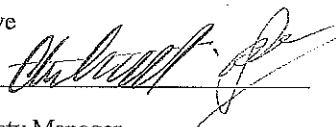
**2. EFFECTIVE DATE**

2.1. This Bylaw shall come into force and effect upon third and final reading.

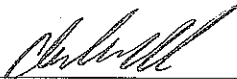
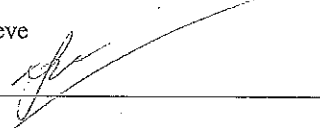
READ for a first time this 27<sup>th</sup> day of October, 2009

  
\_\_\_\_\_  
Reeve  
  
\_\_\_\_\_  
County Manager

READ for a second time this 27<sup>th</sup> day of October, 2009.

  
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Reeve  
  
\_\_\_\_\_  
County Manager

READ a third time and with the unanimous consent of all councilors present, finally passed this 27<sup>th</sup> day of October, 2009.

  
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Reeve  
  
\_\_\_\_\_  
County Manager