

TOWN OF LAMONT
BYLAW 05/23



**BEING A BYLAW OF THE TOWN OF LAMONT IN THE PROVINCE OF ALBERTA,
TO AUTHORIZE THE REGULATION AND COLLECTION OF A MONTHLY
INSTALLMENT PLAN IN THE TOWN OF LAMONT**

WHEREAS Section 340 of the *Municipal Government Act*, R.S.A. 2000 C.M.-26 and amendments thereto authorizes Council by bylaw to provide for payment of taxes by installments;

NOW THEREFORE the Council of the Town of Lamont, hereby enacts as follows:

1. BYLAW TITLE

1.1 This Bylaw is known as “Tax Installment Payment Plan Bylaw”.

2. DEFINITIONS

2.1 Unless the context otherwise requires, or is otherwise defined herein, the words and phrases contained in this bylaw shall have the same meaning as in the MGA. In this bylaw:

- a. “Act” means the *Municipal Government Act*, RSA 2000, c.M-26.
- b. “Council” means the Council of the Municipality of the Town of Lamont.
- c. “Municipality” means the Town of Lamont.
- d. “Plan” means the Tax Installment Payment Plan (TIPP).
- e. “Tax” or “Taxes” includes property taxes, local improvement taxes and all other taxes or charges lawfully imposed pursuant to the MGA or any other statute of the Province of Alberta.
- f. “Taxpayer” means a person liable to pay taxes:
 - i. who is the owner of property in the Town of Lamont; or
 - ii. who is an individual identified on a Land Titles Certificate.

3. GENERAL PROVISIONS

3.1 A Taxpayer may elect to pay their property taxes in monthly installments by pre-authorized transfer of funds from their bank account, rather than a single tax payment.

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- 3.2 The Plan shall include monthly installments and shall not be subject to any tax penalties or discounts except as otherwise stated in this Bylaw.
- 3.3 A Taxpayer may apply to the Plan prior to December 31st of any year, to pay the taxes payable by the taxpayer for the following year, pursuant to the Plan.
- 3.4 A Taxpayer may apply to the Plan up to March 15th of the current year provided that a prorated portion of the taxes are paid in advance.
- 3.5 Taxpayers who wish to participate in the Plan shall:
 - i. Complete the prescribed Application form;
 - ii. Provide a 'VOID' cheque or financial institution form;
 - iii. Pay all tax arrears from previous years; and
 - iv. Pay all penalties.
- 3.6 If a monthly installment payment is defaulted by the Taxpayer, the Taxpayer will be responsible for any fees or administrative charges in accordance with the current Fees and Charges Bylaw.
- 3.7 If two (2) monthly installment payments are defaulted by the Taxpayer within a six (6) month period, the plan will be cancelled, and all taxes shall become due and payable within thirty (30) days and shall be subject to the penalty provisions which are typically calculated for unpaid taxes.
- 3.8 Taxpayers may cancel the Plan at any time upon fifteen (15) days written notice. All taxes shall then become due and payable.
- 3.9 It is the Taxpayer's responsibility to notify the Town, in writing, if they sell the property, change banks or bank accounts, or make any other changes that would affect the plan. If the taxpayer withdraws from the plan all unpaid taxes become due and payable within thirty (3) days and are subject to penalties in accordance with the Tax Penalty Bylaw.

4. SEVERABILITY

- 4.1 If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, the invalid portion shall be severed, and the remainder of the Bylaw is deemed valid.



5. TRANSITIONAL

5.1 That Bylaw 07/20 is hereby repealed.

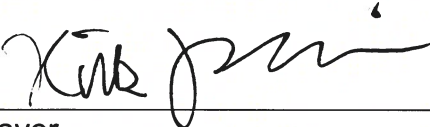
6. EFFECTIVE DATE

6.1 That this Bylaw shall come into force and take effect upon the date of third reading and is duly signed.

READ A FIRST TIME THIS 28th DAY OF MARCH, 2023.

READ A SECOND TIME THIS 28th DAY OF MARCH, 2023.

READ A THIRD TIME AND PASSED THIS 28th DAY OF MARCH, 2023.



Mayor



Chief Administrative Officer

March 28, 2023

Date signed