COUNTY OF VERMILION RIVER NO. 24 PROVINCE OF ALBERTA BY-LAW NO. 02-18

A BY-LAW

of the County of Vermilion River No. 24 in the Province of Alberta, pursuant to provisions of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta, 2000 Section 340, a municipal council by bylaw may permit taxes to be paid by instalments.

WHEREAS

it is the desire of the Council to establish a pre-authorized tax payment plan in the County of Vermilion River #24

NOW THEREFORE the Council of the County of Vermilion River No. 24 enacts as follows:

- this Bylaw may be call the "Tax Instalment Payment Bylaw"
- 2. In this Bylaw:

"COUNCIL" shall mean the Municipal Council of the County of Vermilion River #24

"TAXES" shall mean and include all taxes which are levied by Council on all assessed land and improvements situate thereon shown on the assessment roll of the County of Vermilion River #24 including local improvement taxes.

- 3. A person who is the owner or purchaser of any assessed land or improvements thereon shown on the assessment roll of the County of Vermilion River #24 is hereby granted the right to pay their taxes on such land and improvements in 12 monthly instalments commencing on the 15 day of October of the year prior to the year in which the taxes will become due and continuing on the 15 day of each month thereafter to and including the 15 day of September in the year in which the taxes are due.
- 4. The monthly payment amount may increase or decrease effective July of each year to take into consideration the difference between the estimated and actual tax levy.
- 5. The Taxpayer shall have completed an application form or forms provided by the County as may be required to enable the County to collect instalment payments by way of pre-authorized transfer of funds from an account of the Taxpayer at a bank, treasury branch trust company or credit union.
- 6. No person may enter into the tax instalment payment plan with the County when the municipal taxes upon the land or improvements thereon are the subject of late payment penalties as at September 15 in any calendar year.
- 7. Any balance of taxes remaining unpaid upon any land and improvements after computing all prepayments of taxes shall be payable to the County not later than the 15 of September of the year in which such taxes are due and payable.
- 8. Nothing herein shall prevent any person from prepaying all or any portion of the estimated taxes in one or more payments as set out in the Tax Prepayment Bylaw.
- 9. The County Administrator or Assistant Administrator may cancel the privilege of continuing in the Plan if an instalment fails to be honoured. The unpaid balance of taxes, if any shall be subject to penalty.
- 10. This Bylaw shall take effect on the date of final passing thereof.

READ A FIRST TIME No vember 12, 2002

READ A SECOND TIME No vember 12, 2002

INTRODUCED FOR THIRD READING No vember 12, 2002

READ A THIRD AND FINAL TIME

SEVERED

REEVE

COUNTY ADMINISTRATOR

SEAL