

**BYLAW 868
OF THE VILLAGE OF BIG VALLEY
IN THE PROVINCE OF ALBERTA**

Being a Bylaw to provide a penalty to be applied to unpaid taxes and a monthly tax installment payment option for the Village of Big Valley;

WHEREAS, authority is granted under Section 344 of the Municipal Government Act, Chapter M-26.1 to allow a penalty to be added to taxes remaining unpaid after the date shown on the tax notice and,

AND WHEREAS, Section 345 of the Municipal Government Act, Chapter M-26.1 authorizes a further penalty for non-payment of taxes;

NOW THEREFORE, the Municipal Council of the Village of Big Valley, in the Province of Alberta enacts a Bylaw referred to as the "Tax Collection Bylaw."

DEFINITIONS – Part 1

1. **"Current Taxes"** means the taxes levied in the current taxation year.
2. **"Taxes"** means all taxes levied by the Village and without in any way restricting the generality of the foregoing, shall include property taxes, frontage taxes and local improvement taxes.
3. **"Taxpayer"** means a person liable to pay taxes.
4. **"Village"** means the Village of Big Valley.
5. **"Weekday"** means any day from Monday to Friday inclusive.

PENALTIES – Part 2

1. All taxes are payable by or before 4:00 p.m. of the due date shown on the tax notice.
2. Should taxes remain unpaid as of 4:00 p.m. of the day preceding the dates shown below, a penalty shall be imposed as noted in the Fees and Charges Bylaw.
3. Tax penalties are to be compounded.
4. Any dollar amount transferred to a property tax account shall become a part of the tax account and subject to all penalties, conditions, and collection methods thereof.

PAYMENT OF TAXES BY MONTHLY INSTALLMENTS – Part 3

1. An Installment Tax Payment Plan shall commence on January 1st of each year. A taxpayer may enter into a plan to provide for payment of taxes in equal monthly installments from January to December of each year and will avoid the July and August penalties.
2. All previous year's taxes must be paid in full in order to enter a tax installment payment plan.
3. All payments are due on the first (1st) day of each month unless otherwise agreed upon by the taxpayer and the CAO.
4. The amount of the installment payment shall be calculated based on the previous year's taxes unless the taxpayer wishes to pay a higher amount.
5. If the current year's taxes are more than the previous year's taxes, the taxpayer will pay the difference by December 31 of that year. Any amount not received by December 31, will be subject to all penalties.
6. No interest will be applied against any tax installment payment.
7. No penalties will be applied on any outstanding balance for those properties subject to a tax installment payment plan except for those taxes stated in Part 3 s.5.
8. Where a taxpayer fails to honour any two installments, the plan will be cancelled without further notice and the balance of taxes will be subject to penalties as indicated in this bylaw.
9. If charges other than taxes are transferred to the property tax account and not subsequently paid within 60 days, the terms of the monthly installment payment plan will be terminated.
10. An agreement between the Village of Big Valley and the taxpayer must be signed and received at the Village Office prior to January 15th of each year to participate in the tax installment payment plan.

GENERAL – Part 4

1. Should any section or part of this Bylaw be found to have been improperly enacted, and become invalid, void, illegal or otherwise not enforceable, then such section or part shall be regarded as being severable from the rest of this Bylaw and the Bylaw remaining after such severance shall be effective and enforceable as if the section found to be improperly enacted had not been included as part of this Bylaw.
2. Bylaw 817 is hereby repealed.

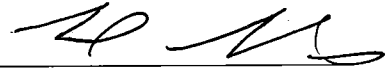
THIS BY-LAW shall come into force and effect on final reading thereof.

Received first reading this 9th day of June, 2022

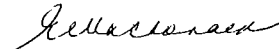
Received second reading this 9th day of June, 2022

Received permission to proceed to third and final reading this 9th day of June, 2022

Received third and final reading this 9th day of June, 2022



Mayor



CAO

