

BYLAW 2026-14
VILLAGE OF BEISEKER
A BYLAW TO ESTABLISH A TAX INSTALLMENT PAYMENT PLAN (TIPP)

WHEREAS pursuant to **Section 340(1)** of the Municipal Government Act, R.S.A. 2000, Chapter M-26, as amended, Council may provide for the payment of property taxes by installments;

AND WHEREAS pursuant to Sections **344** and **345** of the *Municipal Government Act*, Council may impose penalties in respect of unpaid taxes;

AND WHEREAS the Council of the Village of Beiseker deems it desirable to provide property owners with the option of paying property taxes through monthly installments;

NOW THEREFORE the Council of the Village of Beiseker duly assembled enacts as follows:

PART 1 – TITLE

1. This Bylaw may be cited as the **“Tax Installment Payment Plan (TIPP) Bylaw.”**

PART 2 – DEFINITIONS

2. In this Bylaw:
 - a) **“Arrears”** means any taxes remaining unpaid after December 31 of the year in which they are levied.
 - b) **“Council”** means the Council of the Village of Beiseker.
 - c) **“Municipality”** means the Village of Beiseker in the Province of Alberta.
 - d) **“Participant”** means a property owner approved to participate in TIPP.
 - e) **“Tax Installment Payment Plan (TIPP)”** means the monthly property tax payment plan authorized by this Bylaw.
 - f) **“Tax Levy”** means the total property taxes imposed for the taxation year.
 - g) **“Penalties”** means penalties on unpaid taxes pursuant to the Taxation Bylaw.

PART 3 – ESTABLISHMENT OF PLAN

3. The Municipality establishes a **Tax Installment Payment Plan (TIPP)** to allow property owners to pay taxes by monthly installments.
4. Participation is voluntary and subject to approval by the Municipality.

PART 4 – ELIGIBILITY

5. To participate:

- a) All property taxes for previous years must be paid in full.
- b) The property tax account must not be in arrears.
- c) Applicants must complete a TIPP application approved by the Municipality.
- d) Payments must be made by pre-authorized debit (PAD) from an approved financial institution.
- e) A void cheque or banking information that includes account number, transit number, and institution number must be provided.

PART 5 – MONTHLY INSTALLMENTS

6. Participants may choose their monthly withdrawal date:

- **1st of each month**
- **15th of each month**

If the chosen date falls on a weekend or statutory holiday, the payment will be withdrawn on the **next business day**.

7. Monthly installments shall be calculated as follows:

- **January–June:** Based on the previous year's tax levy.
- **July–December:** Adjusted to reflect the current year's levy.

8. Monthly installments shall be recalculated if necessary to ensure the full annual tax levy is paid by December 31, and will be indicated on the annual tax notice.

PART 6 – MISSED OR RETURNED PAYMENTS

9. If a monthly installment is returned or dishonoured:

- a) A service charge of **\$20.00** shall be applied.
- b) The Participant must replace the payment immediately.
- c) Two returned payments within a twelve (12) month period may result in cancellation from TIPP.

PART 7 – CANCELLATION OF PLAN

10. Participation may be cancelled:

a) By the Participant with written notice.

b) By the Municipality if:

- Tax account becomes in arrears
- Two returned payments occur within twelve (12) months
- Participant fails to comply with this Bylaw

11. Upon cancellation:

a) The unpaid balance of property taxes becomes immediately due.

b) Penalties will apply according to the Taxation Bylaw.

PART 8 – WITHDRAWAL FROM PLAN

12. Participants wishing to withdraw must provide written notice at least **15 days** prior to the next scheduled withdrawal date.

PART 9 – ADMINISTRATION

13. The Chief Administrative Officer (CAO), or designate, is authorized to:

a) Administer this Bylaw.

b) Approve or deny applications.

c) Determine monthly installment amounts.

d) Establish administrative procedures necessary to operate the plan.

PART 10 – SEVERABILITY

14. If any provision of this Bylaw is held invalid, the remaining provisions shall remain in full force and effect.

PART 11 – EFFECTIVE DATE

15. This Bylaw shall come into force upon **third and final reading**.

READ A FIRST TIME this ___ day of _____, 2026.

READ A SECOND TIME this ___ day of _____, 2026.

READ A THIRD TIME AND FINALLY PASSED this ___ day of _____, 2026.

Mayor

Chief Administrative Officer