TOWN OF MORINVILLE PROVINCE OF ALBERTA TAX INSTALLMENT PAYMENT PLAN BYLAW Bylaw 25/2020 Page 1

A BYLAW OF THE TOWN OF MORINVILLE, IN THE PROVINCE OF ALBERTA, TO PERMIT TAXES TO BE PAID BY INSTALLMENTS, AT THE OPTION OF THE TAXPAYER.

WHEREAS Section 340 of the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26,* enables the Council of the Town of Morinville to enter into agreements with taxpayers who wish to pay their taxes by installments;

WHEREAS The Council of the Town of Morinville wishes to permit taxpayers, at their option, to pay their taxes under an installment Plan subject to the following conditions being complied with;

NOW THEREFORE, the Municipal Council of the Town of Morinville, Alberta, duly assembled, hereby enacts as follows:

- 1. Taxpayers may enter into a tax installment payment plan to pay their current property taxes with equal monthly payments between January 1st and December 31st.
- 2. The Town of Morinville may cancel the privilege of continuing in the Plan:
 - 2.1 If two installments fail to be honored during the taxation period. The taxpayer may be reinstated if their account is in good standing.
 - 2.2 The unpaid balance of taxes, if any shall be subject to penalties as provided in the Unpaid Property Tax Penalty Bylaw.
- 3. Taxpayers may withdraw from a Tax Installment Payment Plan agreement by giving the Town of Morinville two weeks written notice.
- 4. Installment payment dates are the 16th or last day of each month in certain cases.
- 5. The monthly installment shall be based on a tax estimate using the previous year's total tax levy until the actual taxes are levied for the current year. Subsequently, the installment shall be adjusted to be paid in equal monthly payments.
- 6. That this Bylaw shall come into full force and effect upon the final passing thereof.

7. **SEVERABILITY**

7.1 If any Section or parts of this bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such Section or parts shall be deemed to be severable and all other sections or parts of this bylaw shall be deemed to be separate and independent there from and to be enacted as such.

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*M*ayor

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That Bylaws 20/2005 and 14/2020 are hereby rescinded when Bylaw 25/2020 receives third and final reading.

READ a first time this 24th day of November, 2020.

READ a second time this 8th day of December, 2020.

READ a third time this 8^{th} day of December, 2020.

Barry Turner

Stephane Labonne

Chief Administrative Officer