VILLAGE OF THORSBY

BY-LAW # 99-007

BEING A BY-LAW TO PROVIDE FOR A MONTHLY PAYMENT PLAN FOR MUNICIPAL TAXES.

WHEREAS the Municipal Council of the Village Of Thorsby in the Province of Alberta, pursuant to the provisions of the Municipal Government Act Chapter M-26.1 and amendments thereto, deems it expedient to allow for a monthly tax instalment plan;

NOW THEREFORE the Council of the Village Of Thorsby in the Province of Alberta enacts as follows:

- 1. In order to be eligible for the plan, all taxes owing from previous years must be paid in full.
- Payments will be made by post dated cheques payable on the 1st day of each month. No late payments will be accepted.
- 3. The payment amount will be calculated by taking the previous years levy and dividing by 12 months. Five payments of this amount will be made, from January until May.
- 4. The payments from June to December will be calculated by taking the current tax levy and subtracting the payments made. This amount will be divided by the remaining seven months in order to bring the tax account to a nil balance after the December 1st payment.
- 5. The ratepayer will be advised on the current tax notice what the payment amount will be from June to December and will be responsible for providing the Village Office with post dated cheques prior to June 1.
- 6. Taxes being paid on the monthly instalment plan will not be subject to penalties as outlined in ByLaw #99-006.
- 7. If the payments are not made as scheduled, the Roll will be removed from the plan and be subject to all applicable penalties.

ByLaw # 93-8 is hereby repealed.

Read a first time this 22 day of November, 1999.

Read a second time this 22 day of November, 1999.

Read a third time and passed this 22 day of November, 1999.

J. Hillary

Mayor

A. Nelson C.A.O.

VILLAGE OF THORSBY

BY-LAW 2005-07

A BYLAW OF THE VILLAGE OF THORSBY, IN THE PROVINCE OF ALBERTA, TO AMEND BY-LAW NO. 99-007 WITH RESPECT TO THE TAX INSTALLMENT PAYMENT PLAN.

WHEREAS the Council of the Village of Thorsby by virtue of By-law No. 99-007 has provided Thorsby property taxpayers with a mechanism to pay taxes by way of monthly installment payments; and,

WHEREAS the Council of The Village of Thorsby wishes to extend the opportunity for potentially interested property taxpayer enrollees, to enter the Tax Installment Payment Plan at any time during the year;

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

- 1) That By-Law No. 99-007 be amended to read as follows:
 - 1. In order to be eligible for the plan, all outstanding taxes, arrears, and penalties must have been paid in full by December 31st of the preceding year.
- 2) That By-Law No. 99-007 be amended to add the following:
 - 8. Any property taxpayer may, on a first time basis, enroll in the Village of Thorsby Tax Payment Plan at any time during the year provided that at the time of enrolment all taxes and penalties owing are paid on a prorated basis to the date of enrolment.
- 3) This by-law shall come into effect upon final reading.

Read a first time this 27th, day of June, 2005

Read a second time this 27th day of June, 2005.

Read a third time with the unanimous consent of the Council Members present and finally passed this 27th day of June, 2005.

Rick Hart, Mayor

Martin Taylor, CMC, CAO

VILLAGE OF THORSBY BY-LAW 2013-09

A BYLAW OF THE VILLAGE OF THORSBY, IN THE PROVINCE OF ALBERTA, TO AMEND BY-LAW NO. 99-007 WITH RESPECT TO THE TAX INSTALLMENT PAYMENT PLAN.

WHEREAS the Council of the Village of Thorsby by virtue of By-law No. 99-007 has provided Thorsby property taxpayers with a mechanism to pay taxes by way of monthly installment payments; and,

WHEREAS the Council of The Village of Thorsby wishes to extend the opportunity for potentially interested property taxpayer enrollees, to enter the Tax Installment Payment Plan at any time during the year;

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

- 1) That By-Law No. 99-007 be amended to read as follows:
 - 2. Effective January 1, 2014 enrollment to the plan will be by automatic withdrawal (electronic file transfer) only and payable on the 1st day of each month.
- 2) That By-Law No. 99-007 be amended to read as follows:
 - 5. The ratepayer will be advised on the current tax notice each year what the updated monthly payment amount will be from June onward.
- 3) That By-Law No. 99-007 be amended to read as follows:
 - 8. The ratepayer will be notified of any other changes to the monthly payment amount in Writing should any modification/correction be necessary.
- 4) That By-Law No.99-007 be amended to read as follows:
 - 9. All notifications will be considered as received, seven days from the date of mailing.
- 5) This by-law shall come into effect upon final reading.

Read a first time this 8th, day of October, 2013

Read a second time this 8th, day of October, 2013

Read and considered for third reading this 8th, day of October, 2013

Read a third and final time this 8th, day of October, 2013

Barry Rasch, Mayor

Christine Burke, Acting CAO

October 8, 2013
Date Adopted

TOWN OF THORSBY BY-LAW 2020-05

A BYLAW OF THE TOWN OF THORSBY, IN THE PROVINCE OF ALBERTA, TO AMEND BY-LAW NO. 99-007 WITH RESPECT TO THE TAX INSTALLMENT PAYMENT PLAN.

WHEREAS the Council of the Town of Thorsby by virtue of By-law No. 99-007 has provided Thorsby property taxpayers with a mechanism to pay taxes by way of monthly installment payments; and,

WHEREAS the Council of The Town of Thorsby wishes to extend the opportunity for late entry for potentially interested property taxpayer enrollees, to the Tax Installment Payment Plan for the 2020 year only under the conditions laid out in this bylaw to provide for economic relief of its residents resulting from the Covid 19 pandemic and subsequent economic effects.

NOW THEREFORE the Council of the Town of Thorsby, duly assembled, enacts as follows:

That By-Law No. 99-007 be amended for the 2020 year only to accommodate late entrant enrollment to the tax installment plan under certain relaxed conditions as follow:

10. For the 2020 year only:

a) Late Enrollment Eligibility:

All late enrollees should have been in good standing at December 31, 2019 (zero balance)

All eligible late enrollees to the tax installment plan will be permitted to enroll at any time during the 2020 year after the mailing of property tax notices.

Late enrollees shall commit to making full payment of 2020 property taxes by December 31, 2020 in equal installments

Any penalties added during 2020, prior to enrollment for the year shall stand and be included in the monthly installment payment calculation as shown below.

b) Monthly installment payment calculation:

At the time of enrollment, the amount of the outstanding 2020 property tax levy, plus any penalties added up to and including the date of enrollment, shall be divided by the remaining number of months in the 2020 year and the calculated amount shall become the monthly installment payment amount.

c) Monthly installment due date:

Monthly installment payments shall be due by automatic withdrawal on the first (1st) day of each month.

d) Default

Should a monthly installment payment be rejected by the Towns financial institution for insufficient funds, any penalties that would have been applied to the property tax account at any time up to and included the said rejection, shall become due in full and will be added to the property tax account.

The late enrollee will be removed from the plan and reenrollment for the 2020 shall not be permitted.

e) Ongoing enrollment in the regular tax installment plan

All late enrollees in good standing at December 31, 2020 shall be eligible to enroll in the regular monthly tax installment plan for the 2021 year.

This by-law shall come into effect upon final reading.

Read a first time this, day of, 2020
Read a second time this, 2020
Given UNANIMOUS consent to go to third reading this, day of, 2020
Read a third and final time this, day of, 2020
OB Ce
Rod Raymond, Mayor Christine Burke, CAO
Date Adopted