



**BYLAW NO. 2024-02
OF THE
VILLAGE OF MYRNAM**

**A BYLAW OF THE VILLAGE OF MYRNAM, IN THE PROVINCE OF ALBERTA, TO OFFER
RESIDENTS A TAX INSTALMENT PAYMENT PROGRAM**

WHEREAS, Council is in favor of providing an option to ratepayers to pay taxes in Instalments as an option;

AND WHEREAS, the Council desired to establish an Instalment tax payments Plan in the Village of Myrnam;

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

1. SHORT TITLE

1.1 This Bylaw may be called the “Tax Instalment Payment Plan Bylaw”.

2. DEFINITIONS

2.1 “C.A.O.” means the Chief Administrative Officer, or their designate, for the Village of Myrnam;

2.2 “Council” means the municipal Council for the Village of Myrnam;

2.3 “Current Taxes” means taxes imposed in the Current Year;

2.4 “Current Year” means the fiscal year in which the Current Taxes will become due;

2.5 “Penalties” means penalties on unpaid taxes pursuant to the tax penalty bylaw;

2.6 “Taxes” means all taxes imposed by the Village pursuant to the Municipal Government Act or any other statute of the Province of Alberta, including property taxes, local improvement taxes, maintenance taxes, business revitalization zone taxes, the amounts which in the event of non-payment are deemed at law to be taxes or recoverable as or in the same manner as taxes and any penalties on such taxes or amounts;

2.7 “Taxpayer” means a person liable to pay taxes;

2.8 “Tax Penalty Bylaw” means any bylaw of the Village of Myrnam relating to tax penalties;

2.9 “Village” means the Village of Myrnam;

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3. TAX INSTALMENT PAYMENT PLAN

- 3.1 A person who is the owner or purchaser of any assessed land and improvements thereon shown on the assessment roll of the Village is hereby granted the right to prepay their taxes on such land and improvements in 12 (twelve) monthly Instalments commencing on the first day of January of the Current Year in which the taxes will become due, and continuing on the first day of each and every month thereafter to and including the first day of December in the Current Year in which taxes are due. The amount of each monthly Instalment herein provided shall be 1/12 of the taxes levied on the said land and improvements in the preceding fiscal year.
- 3.2 The opportunity to join the Plan will be open January 1st to January 31st, inclusive of each year as long as the bylaw is in effect.
- 3.3 The C.A.O. may accept applications for the tax Instalment plan at any time after January. The monthly Instalment amount will be adjusted having regard to
- (a) the amount of months remaining before the December final Instalment;
 - (b) the taxpayer's ability to pay; and
 - (c) other matters the C.A.O. considers reasonably advisable to ensure completion of the monthly payment plan by the last business day in December of the Current Year.
- 3.4 The monthly payment plan will be adjusted in July to compensate for changes in the annual levy.
- 3.5 All payments made hereunder shall be made by way of post-dated cheques or pre-authorized payments, if available, and a person desiring to make Instalment payments pursuant to this Bylaw shall execute and deliver to the Village an Instalment payment application in the form prescribed by the C.A.O.
- 3.6 No person may enter into the tax Instalment payment Plan with the Village when the municipal taxes upon the land and improvements thereon are subject of late payment penalties or arrears as at January 1 of the Current Year.
- 3.7 The Tax Penalty Bylaw does not apply to Instalments paid in accordance with the Plan. However, the C.A.O. may cancel the privilege of continuing in the Plan if two consecutive payments have not been honoured and the unpaid balance of taxes shall be subject to the Tax Penalty Bylaw.
- 3.8 Nothing herein shall prevent any person from prepaying all or any portion of their estimated taxes in one or more payments, but not more than 12 months, as set out in this Bylaw.

4. General

- 4.1 Should any section, subsection, clause or provision of this Bylaw be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of this bylaw as a whole or any part thereof, other than the part so declared to be invalid.

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4.2 That Bylaw 2021-18 be rescinded.

4.3 This Bylaw shall come into full force and effect upon third and final reading.

READ a First time this 15th day of February 2024.

READ a Second time this 15th day of February 2024.

READ a Third time this 15th day of February 2024.

SIGNED AND PASSED this 15th day of February 2024.

VILLAGE OF MYRNAM

DONNA RUDOLF, MAYOR

ELSIE KIZIAK, CAO