

VILLAGE OF ALIX

BYLAW NO. 491/25

BEING a Bylaw of the Village of Alix, in the Province of Alberta, to provide for monthly tax installment payments.

WHEREAS Section 340 of the Municipal Government Act, being Chapter M-26 of the Statutes of Alberta 2000, and amendments thereto permits that a Council may, by Bylaw establish a program for payment of taxes by installments.

NOW THEREFORE, the local authority of the Village of Alix, in open Council duly assembled, enacts as follows:

1. SHORT TITLE

This Bylaw is to be cited as the “Monthly Tax Installment Payment Bylaw”.

2. DEFINITIONS

In this Bylaw:

- (a) “Taxes” means all taxes levied by the Village of Alix and without in any way restricting the generality of the foregoing, shall include property taxes, frontage taxes and local improvement taxes.
- (b) “Taxpayer” means a person liable to pay taxes to the Village of Alix.
- (c) “Village” means the Village of Alix.

3. TAX INSTALLMENT PAYMENTS

- (a) Taxpayers of the Village of Alix may elect to enter into a Monthly Tax Installment Payment Plan, by way of a Monthly Tax Installment Agreement, to provide for the payment of Taxes in equal monthly installments from January to December in any year.
- (b) The Monthly Tax Installment Payment Plan permits the Taxpayer to pay by twelve (12) payments with cash, postdated cheques, direct debit, online banking, E-transfers or preauthorized payments to the Village as per Schedule “A” of this bylaw.
- (c) The Monthly Tax Installment Payment Plan shall commence on January 1st of each year, provided that all Taxes, tax arrears and penalties are paid in full. The opportunity to join the Monthly Tax Installment Payment Plan will be open January 1st to May 31st, inclusive of the year.
- (d) Taxpayers joining the plan after a payment due date shall be required to make all necessary payments starting from January 1st to the commencement of the plan agreement date.

- (e) The monthly installments shall be calculated as follows:
 - i) The monthly payment amount for the period January 1st to May 31st shall be five (5) equal payments calculated by dividing the previous years tax levy by twelve (12).
 - ii) The monthly payment amount for the period June 1st to December 31st shall be seven (7) equal payments calculated by crediting the current years tax levy with the amount paid in the first five (5) monthly payments and dividing the remaining balance of the current years tax levy by seven (7).
- (f) The Tax Penalty Bylaw does not apply to installments paid in accordance with the Plan. However, the Village may cancel the privilege of continuing in the Plan if two (2) consecutive payments are not made by the Taxpayer or are not processed by the Financial Institution. This includes NSF cheques or electronic/online payment delays or errors. If cancelled, any unpaid balance of the Taxes, shall be subject to the Tax Penalty Bylaw.
- (g) In the event any Taxes remain unpaid on the 31st day of December of the year for which they are levied, then all Taxes owing shall be subject to the Tax Penalty Bylaw.
- (h) In the event of a sale of the property the Taxpayer shall notify the Village in writing at least fifteen (15) days prior to the next payment date, to arrange for cancellation or transfer of the Monthly Tax Installment Payment Plan.
- (i) A copy of the Monthly Tax Installment Agreement, Schedule "A" is attached to and forms part of this Bylaw.

4. SEVERABILITY

Should any provision of this Bylaw be invalid, then such provision shall be severed and the remaining Bylaw shall be maintained.

5. EFFECTIVE DATE

This Bylaw shall come into force and effect on January 1, 2026.

6. REPEAL

Bylaw 200/92 is hereby repealed by passage of this Bylaw.

Read a first time this 19th day of November, 2025.

Read a second time this 3rd day of December, 2025.

Read a third time and finally passed this 3rd day of December, 2025.

Mayor

Chief Administrative Officer