

BYLAW NO. 02-AM-2026

**MUNICIPAL DISTRICT OF SPIRIT RIVER NO. 133
PROVINCE OF ALBERTA**

**BEING A BYLAW TO AMEND BYLAW 01-2020 THE TAX INSTALLMENT PAYMENT
PLAN BYLAW OF THE MUNICIPAL DISTRICT OF SPIRIT RIVER #133**

TAX INSTALLMENT PAYMENT PLAN BYLAW

PURPOSE: A Bylaw of the Municipal District of Spirit River No. 133, in the Province of Alberta, to provide for the implementation of a Tax Installment Payment Plan, at the option of the taxpayer.

WHEREAS pursuant to the *Municipal Government Act*, Revised Statutes of Alberta, RSA 2000, Chapter M-26, and amendments thereto, states that a Council may by Bylaw permit taxes to be paid by installments at the option of the taxpayer;

AND WHEREAS Council wishes to establish a pre-authorized Tax Installment Payment Plan in The Municipal District of Spirit River No. 133;

NOW THEREFORE the Council of the Municipal District of Spirit River No. 133 duly assembled enacts as follows:

1. A Taxpayer may apply to enter into a Tax Installment Payment Plan Agreement with the Municipal District of Spirit River No. 133 to provide for the payment of taxes by installments as further described in this bylaw;
2. To qualify for a Tax Installment Payment Plan there must be no outstanding taxes owing from any previous year pertaining to the property which is the subject of the Agreement;
3. Taxes payable under the Tax Installment Payment Plan Agreement shall be collected from September 1st to September 1st of the following year, with the tax account balance to be paid in full by September 15th of the current tax year;
4. A Tax Installment Payment Plan Agreement shall be deemed null and void if all taxes from the taxpayer with respect to the property are not paid in full up to September 15th of the year preceding the year in which the agreement is to commence;
5. Taxes owing by a ratepayer under the Tax Deferral or Cancellation Program, as approved by Council, shall not disqualify a taxpayer from entering into a Tax Installment Payment Plan Agreement;

6. The taxpayer may request cancellation of the Tax Installment Payment Plan Agreement at any time subject to providing written notice to The Municipal District of Spirit River No. 133 no less than ten (10) business days prior to the next installment due date;
7. Upon termination of the Tax Installment Payment Plan Agreement, either by breach or by request of the taxpayer, all taxes due and owing on the subject property shall become immediately payable under the provisions set forth in the Tax Payment and Penalties Bylaw in force;
8. When a property, which is subject to a Tax Installment Payment Plan Agreement, is transferred to a new owner, the new owner may:
 - i. Apply to enter into a new Tax Installment Payment Plan Agreement with The Municipal District of Spirit River No. 133 and assume the previous taxpayer's payments, or
 - ii. Pay the remaining unpaid taxes in full on or before the date of purchase.
9. A taxpayer who is admitted into a Tax Installment Payment Plan Agreement after September 1st of the current year will be required to pay the total of any previous installment payments to bring the payments up to date.
10. All monthly installments are due on the first (1st) day of each month and are to be paid in person, by mail, Online Banking, post dated cheques, or by direct deposit from a chequing account designated by the ratepayer;
11. It is the responsibility of the taxpayer to inform the Municipal District of Spirit River No. 133 of any banking changes that may affect the honoring of the preauthorized payment, and to supply accurate information to the Municipal District of Spirit River No. 133 a minimum of ten (10) business days prior to the next payment date;
12. In the event that a taxpayer's financial institution fails to honor any preauthorized payment it shall be deemed to be a breach of the Agreement by the taxpayer and a non-sufficient funds fee shall be charged at the standard rate as set out in the current schedule of fees;
13. In the event that a taxpayer's financial institution fails to honor a second preauthorized payment within the same calendar year it shall be deemed to be a breach of the


Agreement by the taxpayer, a non-sufficient funds fee shall be charged, and the Agreement terminated;

14. At the sole discretion of the Chief Administrator Officer or Designate, monthly installments may be adjusted at any time in order to account for:
 - i. changes to the total amount of taxes payable in respect of the current year.
 - ii. any forecasted increase or decrease in municipal portion of the property tax amount as deemed appropriate, or
 - iii. any other factor which may lead to an overpayment or underpayment of the total amount of taxes payable in respect of a property at the end of a current year.
15. It is the responsibility of the taxpayer to make the necessary adjustments to payments after receipt of the Tax Notice to assure that the final payment will cover all amounts owing by the deadline of September 15th of the given year.
16. If any portion of this bylaw is declared invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of the Bylaw is deemed valid;
17. This Bylaw shall take effect upon the date it is passed by third reading.

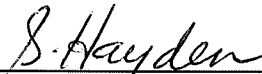
First Reading on this 8th day of April, 2026

Second Reading on this 8th day of April, 2026

Third and Final Reading on this 8th day of April 2026



Tony Van Rootselaar
Reeve



Shirley Hayden
Chief Administrative Officer



Tax Installment Payment Plan (TIPP)

ROLL: _____

DATE: _____

PROPERTY OWNERS:

LEGAL DESCRIPTION:

PLAN: _____

BLOCK: _____

LOT: _____

RURAL ADDRESS: _____

MAILING ADDRESS:

PHONE#: _____

EMAIL: _____

PREVIOUS YEAR TAX AMOUNT: \$ _____ / _____ PYMTS = MONTHLY PAYMENT

MONTHLY PAYMENT AMOUNT: _____

I, _____ hereby enter into a formal agreement with the MD of Spirit River #133 to make equal monthly payments on my tax account starting September 1, _____ and ending September 1, _____ of the following year. I understand and agree that the monthly payment schedule shall be based upon the previous year's levy and any increase or decrease when the current taxes are levied shall be adjusted on the final payment in September bringing the tax account to a zero (0) balance. If you are joining the plan later than September 1, the September payment (and any other months missed) are required prior to signing up.

I further understand and agree that all payments must be received on or before the 15th day of each month. Should I fail to make a payment or be late with any payment, this agreement shall be deemed to be null and void and all applicable penalties shall be levied as per the current bylaw.

Payments may be made in person, by mail, online EFT, post-dated cheques, or by direct deposit.

Property Owner or Designated Agent

Witness

MD of Spirit River Representative

Date