

**VILLAGE OF WARNER
BYLAW NUMBER 637-25**

A BYLAW OF THE MUNICIPALITY OF THE VILLAGE OF WARNER, IN THE PROVINCE OF ALBERTA, FOR THE IMPLEMENTATION OF A PROPERTY TAX INSTALMENT PAYMENT PLAN.

WHEREAS, pursuant to Section 203(1) of the Municipal Government Act, a Council may by bylaw delegate any of its powers, duties or functions under this or any other enactment or a bylaw to a council committee, the chief administrative officer or a designate, unless this or any other enactment or bylaw provides otherwise; and

WHEREAS, pursuant to Section 340 of the Municipal Government Act, RSA 2000, Chapter M-26, as amendments thereto, Council may by bylaw permit taxes to be paid by instalments, at the option of the Taxpayer; and

WHEREAS, Council of the Village of Warner deem it desirable to implement a property tax instalment payment Plan as an alternate payment option for Taxpayers.

NOW THEREFORE, the Council of the Village of Warner hereby enacts as follows:

1. TITLE

1.1. This Bylaw shall be cited as the Tax Instalment Payment Plan (TIPP) Bylaw.

2. DEFINITIONS

Current Taxes means all property taxes imposed or levied in the current calendar year.

Plan means the Property Tax Instalment Payment Plan.

Property Tax(es) means any amount levied in payment of property taxes, including local improvement charges, and any education requisitions or other requisitions or fees and charges that form part of the municipal property taxes payable.

Tax Arrears means any taxes that remain unpaid after December 31st of the year in which they were imposed.

Taxpayer(s) is a property owner in the Village of Warner whose property is subject to taxation under the authority of the Municipal Government Act.

Village means the municipal corporation of the Village of Warner.

3. ELIGIBILITY

3.1. All Taxpayers of the Village of Warner who do not have Tax Arrears owed to the Village may apply to enter into a Tax Instalment Payment Plan (TIPP) to provide for the payment of Current Property Taxes in equal monthly instalments from January to December in any year.

3.2. Any Taxpayer who wishes to pay their Current Taxes in instalments, can enter into a Tax



Instalment Payment Plan (TIPP) agreement (Schedule A) with the Village of Warner.

- 3.3. Eligibility for the Plan is contingent upon any Tax Arrears being paid in full, including any penalties, fees, local improvement charges, or any indebtedness on the account of a Taxpayer to the Village of Warner are fully paid on or before December 31st of the preceding year.
- 3.4. Monthly instalments shall commence on January 1st of each year or the 1st day of the month following receipt by the Village of a completed and approved TIPP Agreement. If commencing the TIPP after January 1st, the Taxpayer shall pay all monthly instalments, including any penalties applied prior to commencement, due up to the day of commencement.
- 3.5. The Plan provides Taxpayers with the option of paying the monthly instalment by cheque, cash or by e-transfer of funds (allowing 3-5 business days for the transfer) and commences in January of each year.
- 3.6. Instalment payment dates may be at the option of the person taxed.
- 3.7. For the first 6 (six) months of the year, payments shall be calculated as 1/12 (one-twelfth) of the prior year's tax levy. For the remainder of the year, payments shall be 1/6 (one sixth) of the remaining balance after the current tax levy has been calculated and added to the tax account.
- 3.8. There is an exemption from the penalty provisions provided in this Bylaw provided that the Taxpayer is not in breach of the agreement. Such penalty will be applied on the balance of taxes unpaid on the date of the breach.
- 3.9. A participating Taxpayer is responsible to advise the Village, in writing, no less than fifteen (15) days in advance of the next payment date, of any changes required that month (i.e., applicant information, account information, sale of the property, cancellation of the Plan). If the Plan is cancelled, all outstanding amounts become immediately due and payable and subject to penalty provisions provided in this Bylaw.
- 3.10. A payment is in default when a cheque or e-transfer of funds is dishonoured and not replaced within ten (10) working days. Notice shall be provided to the Taxpayer when a cheque or e-transfer of funds has been dishonoured, and any returned cheque fees set out in the Village of Warner Rates Bylaw will apply, and will be added to the Property Tax roll account.
- 3.11. An agreement is considered to be in default after two consecutive payments have been dishonoured and not replaced within ten (10) working days. The Village has the right to cancel participation in the Plan without further notice, and any unpaid Property Taxes are due and payable, and shall be subject to penalty in accordance with Village bylaws.
- 3.12. In the event a participating Taxpayer withdraws from the TIPP, no monies paid into the Plan will be returned or refunded, but will remain on account as a prepayment of taxes.
- 3.13. In the event of a sale of the property, tax prepayments are to remain on the property's account and responsibility for adjustment shall be between the vendor and the purchaser.



- 3.14. Participating in the TIPP shall continue from year to year until such time as the agreement is terminated by either party.

4. DEFAULT PENALTIES

- 4.1. Default of payment of any instalment by the day named for the payment of the instalment, a penalty of 2.0% (two per cent) may be imposed on the first day of default and on the first day of each calendar month thereafter up to two consecutive default instalments.

5. SEVERABILITY

- 5.1. If any provision of this Bylaw is found to be illegal or beyond the power of Council to enact, otherwise invalid, such section shall be deemed to be severable from all other sections of this Bylaw.

6. EFFECTIVE DATE

- 6.1. This bylaw shall come into force and effect on the date of its final passing.

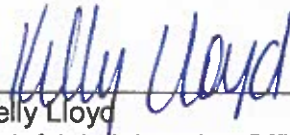
Read a first time this 19th day of February 2025.

Read a second time this 15th day of October 2025.

Read a third time and passed this 15th day of October 2025.



Tyler Lindsay
Mayor



Kelly Lloyd
Chief Administrative Officer

SIGNED by the Chief Elected Official and the Chief Administrative Officer this 15th day of October 2025.

SCHEDULE A: TAX INSTALMENT PAYMENT PLAN

This Agreement made in duplicate this XX day of XXXX, 2025.

Between

The Village of Warner
Box 88 Warner AB T0K 2L0

and

Pursuant to the Tax Instalment Payment Plan Bylaw 637-25 of the Village of Warner.

WHEREAS the Taxpayer has an interest in a certain parcel of land, namely:

(legal land description of property) situated in the municipality; and

WHEREAS the Taxpayer is desirous of making instalment payment of taxes and paying in the manner prescribed by the bylaw; and

WHEREAS it is shown that the amount of last year's taxes was as follows:

Tax Levy	\$
Local Improvement Charges	\$ _____
Total Taxes	\$

NOW THEREFORE pursuant to the bylaw it is hereby agreed and declared as follows:

1. The Taxpayer will pay the sum of \$ _____, being one-twelfth of the previous year's taxes for the first six months of the current year.

The Taxpayer agrees to pay an adjusted sum based on the current year's taxes commencing in July. Such amount will be an amount necessary to reduce the current year's taxes to nil by the end of the current tax year.

2. The Taxpayer agrees to make the monthly instalment payments on the day of _____ each month.
3. The Taxpayer is aware that 2.0% will be applied to any instalment which is missed. The Taxpayer is also aware that two consecutive missed payment will result in the agreement being revoked.

SIGNED this XX day of XXXX 2025.

Taxpayer

Chief Administrative Officer

