

**OFFICE CONSOLIDATION**

**BYLAW NUMBER 9M2002**

**BEING A BYLAW OF THE CITY OF CALGARY  
FOR THE IMPLEMENTATION OF A  
TAX INSTALMENT PAYMENT PLAN**

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(Amended by 33M2017)

**WHEREAS** Section 340 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, permits Council to provide for the payment of taxes by instalments;

33M2017, 2017 July 31

**AND WHEREAS** Council wishes to allow property taxpayers to pay taxes imposed under the *Municipal Government Act* by way of monthly instalment payments;

**AND WHEREAS** Council deems it advisable to repeal Bylaws 19M94, 29M94, 32M95 and 8M99 and to replace them with this Bylaw.

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF CALGARY ENACTS AS FOLLOWS:**

Title

1. This Bylaw may be cited as the "Tax Instalment Payment Plan Bylaw" or "TIPP Bylaw".  
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Interpretation

2. (1) In this Bylaw,
  - (a) "Taxes" includes all property taxes, local improvement taxes and all other taxes, charges, fees or amounts lawfully imposed against a property by The City of Calgary pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta;
  - (b) "Tax Instalment Payment Plan" or "TIPP" means the plan authorized by this Bylaw permitting Taxpayers to pay Taxes by way of monthly instalments;  
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  - (c) "Tax Collector" means the City Treasurer or his or her designate;
  - (d) "Taxpayer" means the person liable to pay taxes on a property being taxed pursuant to the *Municipal Government Act*, Part 10, Division 2 – Property Tax.  
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3. All Taxpayers in The City of Calgary may apply to be included in TIPP as described in this Bylaw to provide for the payment of Taxes by instalments.

- 4. (1) Taxpayers who wish to apply for inclusion in TIPP must apply to the Tax Collector and shall not be included within TIPP until approved by the Tax Collector.
- (2) The Tax Collector may refuse a Taxpayer's request to be included in TIPP for reasons as set out in this Bylaw.
- (3) A Taxpayer may not apply for inclusion in TIPP twice in the same calendar year with respect to the same property.

- 5. (1) A Taxpayer who is included in TIPP shall not be subject to the provisions of The City's annual Property Tax Bylaw and Bylaw 18M91 as to the due date for the payment of Taxes, nor to the provisions of Bylaw 8M2002 and Bylaw 18M91 as to penalties on Taxes remaining unpaid.

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- (2) Taxes payable under TIPP shall be deemed to be due and owing in accordance with the provisions of this Bylaw.

- 6. (1) A Taxpayer who wishes to be included in TIPP may apply to the Tax Collector for inclusion provided, as of the date of application, the Taxpayer does not owe Taxes from any previous year pertaining to the property which is the subject of the application.

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- (2) Taxes owing by a Taxpayer under any tax deferral or cancellation program as approved by Council shall not disqualify a Taxpayer from joining TIPP.

- 7. (1) A Taxpayer enrolled in TIPP must pay 12 monthly instalments to The City of Calgary in accordance with an agreement, in a form prescribed by the Tax Collector.

- (2) TIPP instalments for the current year's Taxes will be collected from January to December of the current year, with the tax account balance to be paid in full by the December instalment.

- (3) The agreement in subsection (1) may be amended by the Tax Collector from time to time.

- (4) At the sole discretion of the Tax Collector, monthly instalments may be adjusted at any time in order to account for:

- (a) changes to the total amount of Taxes payable in respect of the property in the current year;
- (b) any forecasted increase to the property tax amount payable in respect of the property as deemed reasonable by the Tax Collector; or

- (c) any other factor which could lead to overpayment or underpayment of the total amount of Taxes payable in respect of a property at the end of the current year.
  
- (5) A Taxpayer who joins TIPP after January 1 of the current year will be required to pay the total of any missed instalments beginning from January 1 of the current year, plus a charge equal to 2% of the total amount of missed instalments at the time of application.

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- 7.1 If changes to the monthly TIPP instalment are required, Taxpayers will be notified no less than 30 days prior to any increase to the instalment amount.

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- 7.2 (1) A Taxpayer who is included in TIPP will not be eligible for any prepayment discounts on the monthly instalment, if such discounts are authorized by The City of Calgary.
- (2) Despite subsection (1), all Taxpayers who are included in TIPP and who pay Taxes on property which is the subject of Bylaw 18M91, as amended, shall receive prepayment discounts on the monthly instalments as prescribed in Bylaw 18M91.

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- 7.3 All monthly instalment payments are due on the first day of each month and shall be paid by automatic bank withdrawal from a chequing account at a bank designated by the Taxpayer.

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- 8. (1) In the event a property, the previous Taxpayer of which was included in TIPP, is transferred, the purchaser of the property shall either:
  - (a) assume the previous Taxpayer's remaining TIPP payments; or
  - (b) pay the remaining unpaid Taxes in full on or before the date of purchase.
- (2) In the event the purchaser fails to pay the Taxes as prescribed in this section, the purchaser will be treated as a defaulting Taxpayer and Sections 11, 12 and 13 of this Bylaw will apply.
  
- 9. The Tax Collector may remove a Taxpayer from TIPP in the event the Taxpayer fails to make payment of each tax instalment on the due date as required for each instalment.
  
- 10. Notice of removal pursuant to Section 9 shall be sent to the Taxpayer by ordinary mail to the Taxpayer's last known address as listed on the tax roll.

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- 11. When a Taxpayer is removed from TIPP subsequent to the due date for the payment of Taxes as specified in The City's annual Property Tax Bylaw and Bylaw 18M91, all unpaid property taxes become immediately due and payable and the provisions of Bylaw 8M2002 and Bylaw 18M91 apply immediately to all unpaid Taxes.

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12. When a Taxpayer is removed from TIPP prior to the due date for the payment of Taxes as specified in The City's annual Property Tax Bylaw and Bylaw 18M91, or when a Taxpayer requests removal from TIPP prior to the due date for the payment of Taxes, all payments made by the Taxpayer shall be returned to the Taxpayer without interest by the Tax Collector within thirty (30) days of receipt by the Tax Collector of a written request to do so signed by the Taxpayer or the Taxpayer's agent.

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13. In the event a Taxpayer requests removal from TIPP pursuant to Section 12, all Taxes due and owing shall then become due and owing on the due date for the payment of Taxes as specified in The City's annual Property Tax Bylaw and Bylaw 18M91 and the provisions of Bylaw 8M2002 and Bylaw 18M91 apply to all unpaid Taxes due and owing to The City after the due date.

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General Matters

14. This Bylaw comes into force on the date it is passed.
15. Bylaw Numbers 19M94, 29M94, 32M95 and 8M99 are hereby repealed.

READ A FIRST TIME THIS 25<sup>TH</sup> DAY OF FEBRUARY 2002.

READ A SECOND TIME THIS 25<sup>TH</sup> DAY OF FEBRUARY 2002.

READ A THIRD TIME THIS 25<sup>TH</sup> DAY OF FEBRUARY 2002.

(Sgd.) D. Bronconnier  
MAYOR

(Sgd.) D. Garner  
CITY CLERK