

**BYLAW NO. 26-09
THE TOWN OF STRATHMORE
IN THE PROVINCE OF ALBERTA**

**A BYLAW OF THE TOWN OF STRATHMORE IN THE PROVINCE OF ALBERTA TO
AUTHORIZE THE ESTABLISHMENT OF TAX ARREARS INSTALLMENT PAYMENT
PLANS.**

**WHEREAS, Council considers it advisable to authorize the establishment of
Tax Arrears Installment Payment Plans;**

Now Therefore, the Council of the Town of Strathmore, duly assembled, hereby enact
as follows:

1. SHORT TITLE

- 1.1. This Bylaw may be cited as the "Tax Arrears Installment Payment Plan
Bylaw".

2. DEFINITIONS

- 2.1. In this Bylaw, words have the meanings set out in the Act, except that:
- a) "Current taxes" means the taxes other than taxes in arrears;
 - b) "Tax Arrears Plan" means a Tax Arrears Installment Payment Plan
established pursuant to section 2;
 - c) "Tax Clerk or Designate" means the person or persons in the Town's
Finance Department assigned the responsibility of administering this
bylaw;
 - d) "Taxes" means all taxes imposed by the Town pursuant to the
Municipal Government Act S.A. 2000 Chapter M-26 or any other
statute of the Province of Alberta, including but not limited to
property taxes, local improvement taxes, business taxes, amounts
which in the event of non-payment are deemed at law to be taxes or
recoverable as or in;

- e) "Taxes in Arrears" means taxes, which remain unpaid after December 31 of the year in which they were imposed, including penalties on such taxes;
- f) "Taxpayer" means a person liable to pay taxes;
- g) "Tax Penalties Bylaw" means the Tax Penalties Bylaw, being Town Bylaw No. 26-10 - Property Tax Penalty and Installment Payment Bylaw, or any replacement bylaw;
- h) "Town" means the Town of Strathmore and all lands within its jurisdictional boundaries, as the context requires; and
- i) "Year" means calendar year.

3. TAX ARREARS INSTALMENT PAYMENT PLANS

- 3.1. The Tax Clerk or Designate is authorized to establish plans for payment by installments of current taxes and taxes in arrears to be known as "Tax Arrears Installment Payment Plans" (TAPP).

4. APPLICATION

- 4.1. Nothing in this Bylaw relieves a person from complying with any provision of any federal or provincial law or regulation, other Bylaw or any requirement of any lawful permit, order, or license.
- 4.2. Any heading, sub-headings, or tables of contents in this Bylaw are included for guidance purposes and convenience only and shall not form part of this Bylaw.
- 4.3. All the schedules attached to this Bylaw shall form a part of this Bylaw. This Bylaw is gender-neutral and, accordingly, any reference to one gender includes the other.
- 4.4. A Taxpayer with taxes in arrears due and owing to the Town may, at any time, apply to the Tax Clerk or Designate to pay current taxes and taxes in arrears by installments pursuant to a Tax Arrears Plan.

- 4.5. An application pursuant to subsection 3.1 shall be approved by the Tax Clerk or Designate provided that the following conditions have been satisfied:
- a) The Taxpayer shall have completed all agreements and forms prescribed by the Tax Clerk or Designate; and
 - b) The Taxpayer shall undertake to pay all taxes pursuant to the Tax Arrears Plan on a monthly installment basis over a term not exceeding twenty-four (24) months.
- 4.6. Notwithstanding subsection 4.1, the Tax Clerk or Designate may refuse an application made pursuant to subsection 3.1 if the Taxpayer has previously been approved for a Tax Arrears Plan and failed to pay the amount required to be paid by the Plan.
- 4.7. The effective date of the Tax Arrears Plan shall be the date the Taxpayer's application is approved by the Tax Clerk or Designate and the Senior Manager of Financial Services or delegate.
- 4.8. Subject to sections 7, 8 and 9, from the effective date of the Tax Arrears Plan, the Taxpayer shall pay all taxes pursuant to the Tax Arrears Plan without further application under this Bylaw.

5. MONTHLY INSTALLMENTS

- 5.1. All taxes paid pursuant to a Tax Arrears Plan shall be paid by monthly instalments calculated pursuant to this section and payable on the first day of each and every month during the term of the Tax Arrears Plan.
- 5.2. The term of a Tax Arrears Plan shall be determined by the Tax Clerk or Designate having regard to:
- a) The Taxpayer's ability to pay;
 - b) The amount of taxes in arrears;
 - c) The requirements in the Municipal Government Act S.A. 2000 Chapter M-26 regarding the recovery of tax arrears; and
 - d) Such other matters as the Tax Clerk or Designate considers relevant;

and shall not exceed a maximum of twenty-four (24) months from the effective date of the Tax Arrears Plan.

5.3. The number of monthly installments to be paid pursuant to subsection 5.1 shall be calculated by determining the sum total of:

- a) The estimated current taxes payable during the term of the Tax Arrears Plan;
- b) All taxes in arrears up to the effective date of the Tax Arrears Plan; and
- c) The estimated penalties pursuant to section 6 based upon the term of the Tax Arrears Plan;

divided by the number of months of the term of the Tax Arrears Plan. All monthly installments shall be applied first in payment of the Taxes in Arrears.

5.4. After commencement of the Tax Arrears Plan, the Taxpayer may apply to:

- a) Have the term of the Tax Arrears Plan reduced; or
- b) If the term of the Tax Arrears Plan is less than twenty-four (24) months, have the term of the Tax Arrears Plan extended, subject to the discretion of the Tax Clerk or Designate having regard to subsection 5.2, to the maximum of twenty-four (24) months.

5.5. Upon the term being reduced or extended, the monthly installments shall be adjusted by the Tax Clerk or Designate accordingly.

6. PENALTIES

6.1. Penalties shall be applied to current taxes and taxes in arrears during the term of a Tax Arrears Plan.

7. WITHDRAWAL FROM THE TAX ARREARS PLAN

- 7.1. A Taxpayer paying taxes pursuant to a Tax Arrears Plan may withdraw from the Tax Arrears Plan at any time upon at least two (2) weeks written notice to the Tax Clerk or Designate.
- 7.2. If a Taxpayer withdraws from a Tax Arrears Plan all taxes in arrears, current taxes, and penalties pursuant to the Tax Penalties Bylaw, shall become due and payable on the effective date of withdrawal.

8. DEFAULT

- 8.1. If a monthly instalment required to be paid pursuant to a Tax Arrears Plan remains unpaid by the 4th day of the month for which it is payable pursuant to this Bylaw, the Taxpayer shall be deemed to be in default of the Tax Arrears Plan.
- 8.2. In the event of default, the participation of the Taxpayer in the Tax Arrears Plan may be cancelled at the discretion of the Tax Clerk or Designate. However, should the Taxpayer default more than twice during a term of the Tax Arrears Plan, the Tax Arrears Plan shall be automatically cancelled.
- 8.3. In the event that any charges (including utilities) owed to the Town of Strathmore become tax recoverable twice during the term of the Tax Arrears Plan, the Tax Arrears Plan shall be automatically cancelled.
- 8.4. If the participation of a Taxpayer in the Tax Arrears Plan is cancelled all taxes in arrears, current taxes, and penalties pursuant to the Tax Penalties Bylaw, shall become due and payable on the effective date of cancellation.

9. SALE OF LAND

- 9.1. When a Taxpayer sells property to which a Tax Arrears Plan applies, the Tax Arrears Plan shall be deemed to be cancelled and all taxes in arrears, current taxes, and all penalties pursuant to the Tax Penalties Bylaw shall become due and payable effective on the date of closing.

10. ADJUSTING OF MONTHLY INSTALMENTS

- 10.1. The Tax Clerk or Designate may revise the amount of the monthly instalments payable under a Tax Arrears Plan:
- a) To reflect changes to the assessed value of the property or business;
 - b) To reflect changes in the tax penalty rate pursuant to the Tax Penalties Bylaw;
 - c) To reflect a difference between the estimated and actual current taxes during the term of the Tax Arrears Plan;
 - d) To account for a lump sum payment of taxes made by the Taxpayer;
 - e) To reflect the imposition, termination, or lump sum payment of local improvement charges;
 - f) To reflect the increase in payments and penalties required as a result of a failure to pay a monthly installment;
 - g) To provide for payment pursuant to the Tax Arrears Plan of 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; or
 - h) To provide for or reflect such other matter as the Tax Clerk or Designate reasonably considers relevant.

11. TRANSITION

- 11.1. A Taxpayer paying taxes pursuant to the Tax Arrears Plan on the date that this Bylaw comes into force, shall continue to do so until expiration or termination of the Tax Arrears Plan agreement entered into pursuant to that Bylaw.

12. SEVERABILITY

- 12.1. If any section or part of this Bylaw is found in any course of law to be illegal, or beyond the power of Council to enact, such section or parts shall be deemed to be severable and all other sections or parts of this Bylaw

shall be deemed to be separate and independent there from and be enacted as such.

13. REPEAL

13.1. Bylaw No. 23-06 is hereby repealed.

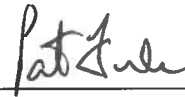
14. ENACTMENT

14.1. This Bylaw comes into full force and effect upon third and final reading.

READ A FIRST TIME THIS this 15th day of April, 2026.

READ A SECOND TIME THIS this 15th day of April, 2026.

READ A THIRD AND FINAL TIME THIS this 15th day of April, 2026.



Mayor



Director of Strategic,
Administrative and Financial Services