

BYLAW NUMBER 33M2017

**BEING A BYLAW OF THE CITY OF CALGARY
TO AMEND BYLAW 9M2002
THE TAX INSTALMENT
PAYMENT PLAN BYLAW**

WHEREAS Council has considered Report PFC2017-0424 and deems it necessary to amend Bylaw 9M2002, the Tax Instalment Payment Plan Bylaw;

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

1. Bylaw 9M2002, the Tax Instalment Payment Plan Bylaw, as amended, is hereby further amended.
2. In the preamble:
 - (1) the words "THE MUNICIPAL COUNCIL OF THE CITY OF CALGARY DULY ASSEMBLED ENACTS THE FOLLOWING:" are deleted;
 - (2) the words "S.A. 1994, Chapter M-26.1" are deleted and replaced with "R.S.A. 2000, c. M-26"; and
 - (3) after the words "NOW, THEREFORE, THE", the word "MUNICIPAL" is deleted.
3. In section 1, after the words "Tax Instalment Payment Plan" the word "Bylaw" is added.
4. In section 2:
 - (1) in subsection 2(1)(b), the words "also referred to as" are deleted and replaced with "or"; and
 - (2) in subsection 2(1)(d), after the words "Municipal Government Act", the words ", Part 10, Division 2 - Property Tax" are added.
5. In section 5:
 - (1) the words "the Tax Rate Bylaw" are deleted and replaced with "The City's annual Property Tax Bylaw"; and
 - (2) the words "the Tax Penalty Bylaw" are deleted and replaced with "Bylaw 8M2002".
6. In subsection 6(1), the word "taxes" is deleted and replaced with "Taxes".
7. Section 7 is deleted and replaced with the following:

"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 in the municipal portion of the property tax amount 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.”.

8. After section 7, the following is added as sections 7.1, 7.2, and 7.3:

“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.

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.

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.”.

9. In section 10, the word “taxpayer’s” is deleted and replaced with “Taxpayer’s”.

10. In section 11:

- (1) the words "the Tax Rate Bylaw" are deleted and replaced with "The City's annual Property Tax Bylaw"; and
- (2) the words "the Tax Penalty Bylaw" are deleted and replaced with "Bylaw 8M2002".

11. In section 12:

- (1) the words "the Tax Rate Bylaw" are deleted and replaced with "The City's annual Property Tax Bylaw";
- (2) the words "the said Plan" are deleted and replaced with "TIPP"; and
- (3) the word "his" is deleted and replaced with "the Taxpayer's".

12. In section 13:

- (1) the words "the Tax Rate Bylaw" are deleted and replaced with "The City's annual Property Tax Bylaw"; and
- (2) the words "the Tax Penalty Bylaw" are deleted and replaced with "Bylaw 8M2002".

13. This Bylaw comes into force on the day it is passed.

READ A FIRST TIME THIS ____ DAY OF _____, 2017.

READ A SECOND TIME THIS ____ DAY OF _____, 2017.

READ A THIRD TIME THIS ____ DAY OF _____, 2017.

MAYOR

SIGNED THIS ____ DAY OF _____, 2017.

CITY CLERK

SIGNED THIS ____ DAY OF _____, 2017.