

BY-LAW NO. 2006-580

**A BY-LAW OF THE TOWN OF VIKING
IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE
OR IMPLEMENTING A PRE-AUTHORIZED TAX
INSTALLMENT PAYMENT PLAN**

WHEREAS, the Municipal Taxation Act, Chapter M-26, R.S.A., 2000, as amended, permits that Council by By-law may provide that taxes may be paid on any day or days and, at the option of the person taxed, in full or by installments,

AND WHEREAS, the Municipal Taxation Act, Chapter M-26, R.S.A., 2000, as amended, permits Council to provide for the payment of taxes by installments,

NOW THEREFORE, the Council of the Town of Viking in the Province of Alberta, pursuant to the terms of the Municipal Taxation Act, as amended, hereby **enacts as follows**:

1. The taxpayers of the Town of Viking may upon making arrangements enter into a Pre-Authorized Tax Payment Plan (reference Schedule "A" attached hereto), to provide for the payment of current property taxes, local improvement taxes in equal monthly installments from January to December, in any year.
2. The Plan shall commence on January 1st of each year, provided that all taxes, local improvement taxes, tax arrears and penalties are fully paid on or before the 31st day of December of the preceding year.
3. The difference between the taxes levied for the current year and the total of the twelve (12) installments authorized under the plan, will be due when levied. Any balance remaining unpaid as of December 31st of the current year is subject to the Town of Viking Tax Penalty By-law.
4. The Tax Penalty By-law No. 92-477 does not apply to installments paid in accordance with the Plan. However, the Municipal Secretary may cancel the privilege of continuing in the plan if two consecutive payments have not been honored and the unpaid balance of taxes, if any, shall be subject to the provisions of the Tax Penalty By-law.
5. In the event of late payment of installments described in this plan, a penalty shall be added thereto of one and one half percent (1 ½ %) per

month on the first day that the installment is in arrears, and in each month that the installment remain unpaid.

6. This By-law will take force and effect upon the date of its final passage.

BY-LAW NO. 2003-558 IS HEREBY RESCINDED.

Read a FIRST time this 16th day of January, 2006.

Read a SECOND time this 16th day of January, 2006.

Read a THIRD and FINAL this 16th day of January, 2006.

..... **MAYOR**

..... **CAO**