

**APPLICATION**  
To Enter Into  
**PRE-AUTHORIZED TAX INSTALLMENT PAYMENT PLAN**

**SECTION A – Please Read**

Taxpayers of the Town of Westlock may apply to enter into a pre-authorized Tax Installment Payment Plan (T.I.P.P.), to provide for the payment of current property taxes and local improvement charges in equal installments from January to December in any year, in accordance with the following:

Equal monthly installments, payable the 1<sup>st</sup> (first) or 15<sup>th</sup> (fifteenth) day of each month, at the option of the applicant.

Payment shall be by way of a pre-authorized transfer of funds from an account of the taxpayer at a financial institution.

Enrollment in the T.I.P.P. shall be made;

at any time during the current tax year, provided that installment payments are brought current, at the time of application to enter into the T.I.P.P., and

provided that all taxes, local improvement charges, tax arrears and penalties are fully paid on or before December 31 of the preceding year.

A separate application is required for each individual property, regardless if a number of properties may be registered under the same ownership.

If the title of the property is registered in more than one name, all parties must sign the application.

Before the tax notices are issued each year, the installment amount shall be calculated on the amount determined to be the previous year's tax levy.

The municipality may revise the amounts of the installments payable under the T.I.P.P.;

to reflect changes to the assessed value of the property;

to reflect the imposition or termination of local improvement charges.

to provide for payment pursuant to the T.I.P.P. of amounts which in the event of non-payment are deemed at law to be taxes or to be recoverable as or in the same manner as taxes.

Where the property is subject to an increase in assessed value, prepayment installments shall be based on an amount estimated by the Municipality, as the product of the previous year's mill rate, applied against the new assessed value for the tax year, for which payment is desired to be made.

The difference between the taxes levied for the current year and the total of the installments authorized under the T.I.P.P., will be due and payable when levied, or refunded, within thirty (30) days of the tax notice being issued. Any balance remaining unpaid after December 31 of the current year is subject to penalty as provided by by-law of the Municipality.

Upon approval of an application by a taxpayer pursuant to this By-Law, the taxpayer shall pay taxes from year to year pursuant to the T.I.P.P. without further application under this By-Law.

The privilege of continuing the T.I.P.P. will be cancelled:

if two (2) consecutive installment payments fail to be honored by the day named for the preauthorize payment thereof; the T.I.P.P. shall become null and void. The unpaid balance of the taxes shall be subject to penalties as provided by by-law of the Municipality.

A taxpayer paying taxes pursuant to the T.I.P.P. may withdraw from the T.I.P.P. at any time upon at least two (2) weeks written notice to the Municipality.

Should the property be sold or transferred within the year for which the T.I.P.P. is applicable, it shall be the responsibility of the owner to make any required alternate arrangements.

A purchaser of property with respect to which payment of taxes is made pursuant to the T.I.P.P. may apply to continue payment of taxes pursuant to the T.I.P.P.

Any amounts paid to the Municipality as a prepayment of current years' taxes are non refundable.

**SECTION B – To be completed by Applicant**

I, We, \_\_\_\_\_  
of \_\_\_\_\_  
Postal Address Postal Code

owner(s) of the property described as follows:

Legal Description (Lot, Block, Plan) \_\_\_\_\_ Tax Roll No. \_\_\_\_\_

Municipal Street Address \_\_\_\_\_

situated within the corporate limits of the Town of Westlock, in the Province of Alberta, hereby acknowledge that I/We have read, understood, and agree to provisions outlined in Section A preceding, and make application to pay current taxes levied on said property, in twelve (12) monthly installments.

I/We

a. hereby authorize the transfer of funds from my/our Account No. \_\_\_\_\_  
at \_\_\_\_\_ (voided cheque attached)

in the amount of \_\_\_\_\_ (\$ \_\_\_\_\_),

each payment being one-twelfth of the annual taxes based on the previous year's levy and dated  
for the \_\_\_\_\_ day of each succeeding month.

I/We understand that a tax adjustment will be implemented after the annual mill rate has been set, according to an increase or decrease in taxes, and will be due and payable, or refunded, within thirty (30) days of the tax notice being issued.

I/We also understand that it is my/our obligation to make any arrangements required, should the property be sold or transferred within the current tax year.

SIGNED AND WITNESSED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20 \_\_\_\_\_

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Signature of Applicant

### SECTION C – Approval

PRE-AUTHORIZED MONTHLY INSTALLMENT TAX PAYMENT PLAN APPROVED.

\_\_\_\_\_  
DATE

\_\_\_\_\_  
FINANCE CLERK - TAXES