

**VILLAGE OF DONALDA  
BYLAW 735-20**

**A BYLAW OF THE VILLAGE OF DONALDA, IN THE PROVINCE OF ALBERTA, BEING A BYLAW FOR THE IMPLEMENTATION OF A TAX INSTALLMENT PAYMENT PLAN.**

**WHEREAS** Section 340 of the Municipal Government Act, being Chapter M-26 of the Statutes of Alberta, 2000, and amendments thereto permits that a Council may, by Bylaw, establish a program for payment of taxes by installments.

**NOW THEREFORE**, the Council of the Village of Donalda in the Province of Alberta, duly assembled, hereby enacts as follows:

**1. SHORT TITLE**

This Bylaw is to be cited as the "Tax Installment Payment Bylaw."

**2. DEFINITIONS**

In this Bylaw

- a) "Taxes" includes all property taxes, business taxes, business revitalization zone taxes, local improvement taxes, penalties, and unpaid costs, charges and expenses as provided in Section 533 of the said Municipal Government Act unless specifically stated otherwise.

**3. TAX INSTALLMENT PAYMENTS:**

- a) Taxpayers of the Village of Donalda shall have the right to enter into a Tax Installment Payment Plan, by way of a Monthly Tax Installment Agreement (Schedule "A"), to provide for the payment of property taxes and local improvement taxes in equal monthly installments from January to December in any year.
- b) The Tax Installment Payment Plan permits the Taxpayer to pay by twelve (12) payments via online banking, debit, cash, or cheque to the Village Office as per Schedule "A" of this bylaw.
- c) The Plan shall commence on January 1 of each year provided that all property taxes, local improvement taxes, tax arrears, and penalties are paid in full, and provided that the associated utility account for the property has maintained current charges only for the six (6) month period preceding commencement of the agreement. The opportunity to join the Plan will be open January 1 to June 30 inclusive.
- d) Taxpayers joining the Plan after January 1 of the current tax year shall be required to make all necessary monthly payments from January 1 to the expected commencement of the plan agreement date.
- e) Following the date of the new levy, the difference between the taxes levied for the current year and the total of the twelve installments authorized under the Plan shall be calculated into the remainder of the payments for the year to result in a zero-dollar (\$0.00) balance for December 31.

- f) Sections 3 & 4 of the Yearly Property Tax Bylaw do not apply to tax rolls maintained in accordance with the Plan. However, the Village of Donalda may cancel the privilege of continuing in the Plan if two (2) consecutive payments have not been honored, or if any payment is returned NSF. If cancelled, any unpaid balance of the taxes shall be subject to tax penalties per the current Property Tax Bylaw.
- g) In the event of a sale of a property enrolled in the Plan, the taxpayer shall notify the Village of Donalda in writing at least fifteen (15) days prior to the next payment date to arrange for cancellation of the Monthly Tax Installment Agreement.
- h) The Monthly Tax Installment Agreement "Schedule A" is attached to and forms part of this Bylaw.

**4. SEVERABILITY**

Should any provision of this Bylaw be invalid, then such provision shall be severed and the remaining Bylaw shall be maintained.

**5. EFFECTIVE DATE**

This bylaw shall come into effect upon third and final reading.

**6. REPEAL**

By-Law 682 is hereby repealed.

**FIRST READING** passed in open Council duly assembled in the Village of Donalda in the Province of Alberta this 15<sup>th</sup> day of December, A.D. 2020.

**SECOND READING** passed in open Council duly assembled in the Village of Donalda in the Province of Alberta this 15<sup>th</sup> day of December, A.D. 2020.

**UNANIMOUS CONSENT TO PROCEED WITH THIRD AND FINAL READING** passed in open Council duly assembled in the Village of Donalda in the Province of Alberta this 15<sup>th</sup> day of December, A.D. 2020.

**THIRD READING** passed in open Council duly assembled in the Village of Donalda, in the Province of Alberta, this 15<sup>th</sup> day of December, A.D. 2020.

*Signature on file*  
 \_\_\_\_\_  
 MAYOR

*Signature on file*  
 \_\_\_\_\_  
 CHIEF ADMINISTRATIVE OFFICER

**VILLAGE OF DONALDA  
Schedule "A"  
MONTHLY TAX INSTALLMENT AGREEMENT**

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<b>Tax Roll:</b>		<b>Owner(s):</b>	
<b>Civic Address:</b>		<b>Mailing Address:</b>	
<b>Telephone:</b>		<b>Email:</b>	

**THE FOLLOWING REQUIREMENTS ARE HEREBY AGREED TO:**

- 1) Taxpayers who enter the Monthly Tax Installment Agreement shall pay equal monthly installments toward their tax roll to be calculated by Village of Donalda Administration based on the most current levy available for their property. Monthly payments are due by the 30<sup>th</sup> day of each month.
- 2) Payments can be made through online banking, debit, cash, or cheque. The Taxpayer is responsible for submitting payments with their associated tax roll information and to ensure payments are allocated to the correct account. Taxpayers may at any time request a Transaction Trial Balance for the tax roll in their name from the Village Office. The Village holds no responsibility for incorrect amounts paid or incorrect accounts listed and will not make adjustments on the Taxpayer's behalf unless directions are received in writing.
- 3) The Plan shall commence on January 1 of each year, provided that all property taxes, local improvement taxes, tax arrears, and penalties are paid in full, and provided that the associated utility account for the property has maintained good standing for the six (6) month period preceding commencement of the agreement. The opportunity to join the Plan will be open January 1 to June 30 inclusive.
- 4) Taxpayers joining the Plan after January 1 of the current tax year shall be required to make all necessary monthly payments from January 1 to the expected commencement of the plan agreement date.
- 5) Following the date of a new levy, the difference between the taxes levied for the current year and the total of the twelve installments authorized under this Plan shall be calculated into the remainder of the payments for the year to result in a zero-dollar (\$0.00) balance for December 31.
- 6) Sections 3 & 4 of the Yearly Property Tax Bylaw do not apply to tax rolls maintained in accordance with the Plan.
- 7) If two (2) consecutive payments are in default by the above taxpayer, or if any payment is returned NSF, the Village of Donalda may cancel the Monthly Tax Installment Agreement and all taxes shall be due and payable in accordance with all sections of the current Property Tax Bylaw.
- 8) In the event of a sale of the above-noted property, I/we will notify the Village of Donalda in writing at least fifteen (15) days prior to the next payment date to arrange for cancellation of the Monthly Tax Installment Agreement.
- 9) Nothing in this Application form shall be interpreted to relieve the owner/applicant from the obligation to pay any taxes/utility charges, including penalties, owing to the Village of Donalda in the manner or the date(s) for payment established by Bylaw of the Village of Donalda.
- 10) The installment payment plan described herein shall be operational as and from the date of registration and shall continue from year to year until repeal of this bylaw.
- 11) By submission of this Application Form the taxpayer acknowledges notification of and agrees to abide by the Terms and Conditions of the agreement provided by the Village of Donalda.

\_\_\_\_\_  
*Taxpayer Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*CAO or Designate*

\_\_\_\_\_  
*Date*

**Note:** The information on this form is collected under the authority of the Freedom of Information and Protection of Privacy Act and is used solely for purposes relating to the administration of the Assessment/Taxation Programs. Questions about collection of this information can be directed to Village of Donalda Administration at (403) 883-2345 or in person at 5001 Main Street.