

Bylaw No. 19-01  
Village of Breton

Property Tax Installment Payment Plan

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BEING A BYLAW OF THE VILLAGE OF BRETON, IN THE PROVINCE OF ALBERTA TO PROVIDE FOR A PROPERTY TAX INSTALLMENT PAYMENT PLAN

**WHEREAS**, pursuant to Section 340 of the Municipal Government Act, Chapter M-26, RSA 2000 and amendments thereto, a council may by bylaw permit taxes to be paid installments, at the option of the taxpayer.

**AND WHEREAS** the Council of the Village of Breton deems it desirable to implement a property tax installment payment plan as an alternate payment option for taxpayers.

**NOW THEREFORE** under the authority of the Municipal Government Act, Chapter M-26, RSA 2000 and amendments thereto, the Village of Breton in the Province of Alberta duly assembled and in open session enacts as follows:

**1. TITLE**

1.1 This Bylaw may be cited as the “Property Tax Installment Payment Plan Bylaw”.

**2. PURPOSE**

2.1 The purpose of this Bylaw is to provide for the payment of property taxes by cheque or by pre-authorized transfer of funds on a monthly installment.

**3. DEFINITIONS**

3.1 “Current Taxes” means all property taxes imposed or levied in the current calendar year.

3.2 “Plan” means the Property Tax Installment Payment Plan.

3.3 “Tax” or “Taxes” or “Property Tax or Property Taxes” means any amount levied in payment of property taxes, including local improvement charges, and any education requisitions or other requisitions or fees and charges that form part of the municipal property taxes payable.

3.4 “Tax Arrears” means any taxes that remain unpaid after December 31<sup>st</sup> of the year in which they were imposed.

3.5 “Taxpayer” is a property owner in the Village of Breton whose property is subject to taxation under the authority of the Municipal Government Act.

3.6 “Village” means the municipal corporation of the Village of Breton.

#### **4. PROVISIONS**

- 4.1 Taxpayers of the Village shall have the right to enter into an agreement to participate in a payment plan which provides for the payment of property taxes by monthly installments over the course of the taxation year (January to December).
- 4.2 The Plan provides taxpayers with the option of paying the monthly installment by cheque or by preauthorized transfer of funds and commences in January of each year.
- 4.3 An application to pay property tax by monthly installment must be made to the Village by completing the "Application to Pay Property Taxes by Monthly Installments" form (Schedule "A") by December 15<sup>th</sup> of the year prior to the year in which the plan is to commence.
- 4.4 The Plan continues from year to year once the application is accepted, unless it is terminated by either the tax payer or the Village.
- 4.5 Eligibility for the plan is contingent upon any tax arrears being paid in full, including any penalties, fees, local improvement charges, or any other fees or charges that form part of the municipal taxes.
- 4.6 For the first 6 (six) months of the year, payments shall be calculated as 1/12 (one-twelfth) of the prior year's tax levy. For the remainder of the year, payments shall be 1/6 (one sixth) of the remaining balance after the current tax levy has been calculated and added to the tax account.
- 4.7 Notwithstanding 4.2, any taxpayer may enroll in the monthly property tax installment payment plan at any time up to June 30<sup>th</sup>, so long as the payments that would have been made from January to the date of enrollment are made at the time of application. All prior years' taxes must be paid in accordance with 4.5.
- 4.8 A payment is in default when a cheque or pre-authorized transfer of funds is dishonored and not replaced within ten (10) working days.
- 4.9 Notice shall be provided to the tax payer when a cheque or pre-authorized transfer of funds has been dishonoured, and any returned cheque fees set out in the Village of Breton Fees and Charges Bylaw will apply, and will be added to the property tax roll account.
- 4.10 The Village of Breton Tax Penalty Bylaw does not apply where arrangements have been made to make payment of property tax by monthly installments, except when an agreement to pay monthly installments is in default.
- 4.11 An agreement is considered to be in default after two consecutive payment have been dishonored and not replaced within ten (10) working days. The Village has the right to cancel participation in the Plan without further notice, and any unpaid property taxes are due and payable, and shall be subject to penalty in accordance with Village bylaws.

#### **5. SEVERABILITY**

- 5.1 If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the bylaw is deemed valid.

#### **6. REPEAL**

- 6.1 Bylaw 12-06 and any amendments thereto are hereby repealed.

**7. EFFECTIVE DATE**

7.1 This bylaw shall come into force and effect on the date of the third and final reading.

Read a first time this 13 day of February, 2019.

Read a second time this 13day of February, 2019.

Read a third and final time this 13 day of February, 2019.

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Mayor

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CAO

Bylaw Schedule A - Amended by Motion #138-22

## THE VILLAGE OF BRETON

P.O. Box 480, Breton, AB T0C 0P0 Telephone: (780) 696-3636 Fax: (780) 696-3590

### APPLICATION TO PAY PROPERTY TAXES BY MONTHLY INSTALLMENTS

Personal Information	
Name:	Roll Number:
Mailing Address:	Property Address:
Phone Number (Residence):	Phone Number (Business):
Cell Phone Number:	Email Address:
Monthly Property Tax Payment Amount	
July – December	January – June
Monthly Payment Date	

Choose Method of Payment	Indicate Date of Payment
	Twelve Post-dated Cheques Provided with Application
	Pre-authorized Transfer of Funds PAD Agreement is Required
	15th day of the Month or Last Day of the Month

I / we make application to participate in the monthly property tax installment payment plan under the following terms and conditions:

The Village of Breton Property Tax Installment Payment Plan allows taxes to be paid in twelve monthly installments over the course of the taxation year (January to December). Eligibility for the Plan is contingent upon the prior year's taxes being paid in full, and application must be made prior to December 15<sup>th</sup> in the year prior to the year in which the plan is to commence. The first six payments will be calculated as 1/12 of the prior year's levy. The last six payments will be 1/6 of the actual amount outstanding at July 1<sup>st</sup> (Current year's tax levy less payments made between January and June). Late enrollment up to June 30<sup>th</sup> is permitted, but a "catch-up" payment would be required. This would be the amount that would have been paid by monthly installment between January and the date of enrollment. **The Property Tax Installment Payment Plan Bylaw is the final authority respecting the administration of the Plan.**

The monthly payment is from January to June, which will be adjusted for the months of July to December, depending on the amount of the tax levy applied in May. The Village of Breton will, to the best of its ability, advise me in writing of the revised amount in advance of July 1<sup>st</sup>.

1. Date of payment for post-dated cheques shall be the same day of each month as determined by the taxpayer and all of the required post-dated cheques shall be provided with this application.
2. Date of payment for pre-authorized transfer of funds shall be the 15<sup>th</sup> day of the month or the last day of the month.
3. The Property Tax Installment Payment Plan automatically continues from year to year upon the signing of this application. Should the property be sold, or should I wish to terminate the plan for any reason, it is my responsibility to terminate this agreement by giving written notice to the Village Office at least ten (10) days prior to the date of my next payment.
4. Payments are in default when a cheque or a pre-authorized transfer of funds has been dishonoured and is not replaced within ten (10) working days. A dishonoured cheque or pre-authorized transfer of funds is subject to a returned cheque fee in accordance with the Village of Breton Fees and Charges Bylaw. Should two consecutive payments remain unpaid, this agreement is null and void, and the entire balance owing becomes due and payable. Any outstanding amounts may be subject to penalty in accordance with the Village's Tax Penalty Bylaw.
5. It is my responsibility to ensure taxes are paid in full by December 31<sup>st</sup> of the current tax year, and any amounts outstanding as of December 31<sup>st</sup> may be subject to penalties as per the Village of Breton Tax Penalty Bylaw.

**I have read and understand the contents of this agreement.**

<b>Owner's Signature:</b>  Date:	<b>Owner's Signature:</b>  Date:
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**PLEASE ENSURE PAYMENT PLAN IS CANCELLED IF PROPERTY IS SOLD**

*The information on this form is collected under the authority of the Freedom of Information and Protection of Privacy Act and the Municipal Government Act. The information will be used solely for purposes related to the administration of the Assessment/Taxation Programs. Questions about collection of this information may be directed to the Village Office at 780-696-3636.*

**Bylaw No 19-01 Schedule "B"**  
**Pre-authorized Debit Agreement**

**THE VILLAGE OF BRETON**

P.O. Box 480, Breton, AB T0C 0P0 Telephone: (780) 696-3636 Fax: (780) 696-3590

**PRE-AUTHORIZED DEBT AGREEMENT**

Date:

Payor/Account Name:		Payee: Village of Breton
Mailing Address		Mailing Address: Box 480 Breton, AB ToC oPo
Telephone		Telephone: 780-696-3636
<b>Payor Financial Information</b>		
Financial Institution Name:		
Financial Institution Branch & Transit:		Account Number:
Type of Pre-authorized Debit: Personal <input type="radio"/> Business <input type="radio"/>		Payment Start Date:
Amount of Payment: January to June \$	Amount of Payment: July to December \$	Payment Frequency: Monthly 15 <sup>th</sup> day of each month or <input type="radio"/> Last day of each month <input type="radio"/>

**Re: Payor's Authorization for Pre-authorized Transfer of Funds**

- I/We acknowledge that this authorization is provided for the benefit of the Village of Breton and the processing institution and is provided in consideration of the processing institution agreeing to process debits against the account with the processing institution in accordance with the rules of the Canadian Payments Association.
- I/We consent to the disclosure of any personal information that may be contained in this authorization to the financial institution that holds the account of the Village of Breton to be credited with the property tax installment payment to the extent that such disclosure of personal information is directly related to and necessary for the proper application of rule H1 of the rules of the Canadian Payments Association.
- I/We have certain recourse rights if any debit does not comply with this agreement. I/We have the right to receive reimbursement for any property tax installment payment that is not authorized or is not consistent with this agreement.
- I/We acknowledge that this agreement may be cancelled provided notice is received by the Village of Breton not less than fifteen (15) days before the next scheduled pre-authorized debit. If any of the above details are incorrect, please contact the Village office immediately at 780-696-3636 or [vbretton@telusplanet.net](mailto:vbretton@telusplanet.net). If the details are correct you do not need to do anything further and your pre-authorized debits will be processed and start on the payment start date as indicated above.

I/We warrant and guarantee that the person(s) whose signature(s) are required to authorize withdrawals from the account listed above have signed this authorization to debit my/our account in accordance with the terms and conditions of the Property Tax Installment Payment Plan Bylaw Agreement in favour of the Village of Breton.

Payor Signature:	Date:
Payor Signature:	Date: