



**TOWN OF GIBBONS**

**PRE-AUTHORIZED TAX PAYMENTS**

**Bylaw ALT 3-21**

**A BYLAW OF THE TOWN OF GIBBONS IN THE PROVINCE OF ALBERTA, REGARDING THE PRE-AUTHORIZED TAX PAYMENTS**

**WHEREAS** under provisions of the Municipal Government Act, being chapter M-26, Section 340 of the Revised Statutes of Alberta 2000 or thereof amended, Council may pass a bylaw permitting Property Taxes to be paid by installments.

**AND WHEREAS:** Council must establish the Terms and Conditions of a Pre-Authorized Tax Payment Plan that will allow taxpayers to pay in installments.

**NOW THEREFORE:** the Council of the Town of Gibbons, in the province of Alberta, hereby enacts as follows:

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1. **TITLE**

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This bylaw may be cited as the “PRE-AUTHORIZED TAX PAYMENT” bylaw.

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2. **DEFINITIONS**

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“**EFT**” means the electronic funds transfer process which will allow money to be electronically transferred from the Taxpayer’s bank account to the Town’s bank account.

“**PAYMENT PLAN**” means an agreement between the Town and the Taxpayer authorizing the payment of Taxes in monthly installments through the EFT Process.

Document History

Bylaw Adopted – Resolution #	April 14, 2021 R#21.122	Bylaw Repealed	
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“**TAXES**” means all property taxes, local improvement taxes, and all other taxes, charges, fees or amounts lawfully imposed against a property by the Town pursuant to the Municipal Government Act or any other statute of the Province of Alberta.

“**TAXPAYER**” means the individual or corporation liable to pay the taxes placed on the tax roll of the Town.

“**TOWN**” means the Town of Gibbons

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### **3. GENERAL**

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- 3.1 Taxpayers may pay property taxes in monthly installments and no penalties shall be applied to the current year’s taxes provided the Taxpayer:
- Is approved for enrollment in the Payment Plan and;
  - Has arranged for payments to be made by way of an EFT Process;
- 3.2 A Taxpayer who wishes to enroll in the Payment Plan must complete a Pre-Authorized Tax Payment form.
- 3.3 A Taxpayer may apply for enrollment in the Payment Plan at any time in the tax year provided all taxes and penalties, if applicable, are paid up to the date of commencement.
- 3.4 An application for enrollment in the Payment Plan shall include:
- A completed a Pre-Authorized Tax Payment form signed by the Taxpayer and;
  - A void cheque or other documentation that would allow the Town to utilize the EFT Process in the operation of the Payment Plan
- 3.5 The Town may refuse an application for enrollment in the Payment Plan.
- 3.6 Payments will be transferred from the Taxpayer’s bank account on either the 1<sup>st</sup> or 15<sup>th</sup> of each month and will be indicated on the Payment Plan application.
- 3.7 The Town shall calculate the amount of the payments for each approved Payment Plan. The payments shall be monthly installments calculated so that the cumulative payments will be, in full, the outstanding balance of the taxes by the end of the calendar year.
- 3.8 No penalties as indicated in the Tax Penalty Bylaw shall be imposed with respect to the outstanding balance of the taxes for the current year for so long as the Taxpayer

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remains in good standing. The Taxpayer is no longer considered to be in good standing if the EFT Process fails for 2 consecutive months.

- 3.9 All payments dishonoured by the Taxpayer's financial institution will be subject to the Town's NSF fee as outlined in the Municipal Master Rates Bylaw.
- 3.10 Once a Payment Plan is no longer in good standing, penalties will be applied to the outstanding balance of the Taxes for the current year in accordance with the Tax Penalty Bylaw.
- 3.11 The Town may cancel a Taxpayer's enrollment in the Payment Plan if the Taxpayer is no longer in good standing.
- 3.12 The Taxpayer shall notify the Town in writing no less than 14 days in advance of the next Payment Date if the Taxpayer wishes to change bank information or to terminate participation in the Payment Plan.
- 3.13 Taxpayers will continue the Payment Plan from year to year until the agreement is terminated by either the Taxpayer or the Town.

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#### **4. SEVERABILITY**

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- 4.1 Should any provision of this Bylaw become invalid, void, illegal or otherwise unenforceable, it shall be considered separate and severable from the Bylaw and the remainder shall remain in force and be binding as though such provision had not been invalid.

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#### **5. REVIEW**

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The Pre-Authorized Tax Payment Bylaw shall be reviewed every five years.

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#### **6. ENACTMENT**

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This Bylaw shall come into force and effect when it receives Third Reading and is duly signed thereof.

**Bylaw 17/85 is now rescinded.**

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Read a first time this 14<sup>th</sup> of April 2021.

Read a second time this 14<sup>th</sup> of April 2021.

Read a third and final time this 14<sup>th</sup> of April 2021.

[ORIGINAL COPY IS SIGNED]

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Dan Deck,  
Mayor

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Farrell O'Malley  
Chief Administrative Officer

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