VILLAGE OF GLENWOOD

BYLAW #176-2026

TAX INSTALMENT PAYMENT PLAN BYLAW

A BYLAW OF THE VILLAGE OF GLENWOOD IN THE PROVINCE OF ALBERTA TO ESTABLISH A TAX INSTALMENT PAYMENT PLAN FOR THE PAYMENT OF PROPERTY TAXES BY MONTHLY PRE-AUTHORIZED DEBIT, AND TO REPEAL BYLAW NO. 176-94.

WHEREAS, section 340 of the Municipal Government Act, RSA 2000, c. M-26, provides that a council may, by bylaw, permit taxes to be paid by instalments and may establish the number, amount and due dates of the instalments;

AND WHEREAS sections 344, 345 and 346 of the Municipal Government Act provide for the imposition of penalties on taxes that are not paid by the date established by council;

AND WHEREAS section 7 of the Municipal Government Act authorizes a council to pass bylaws for municipal purposes respecting services provided by or on behalf of the municipality;

AND WHEREAS Bylaw No. 176-94 was enacted under the Municipal Taxation Act, RSA 1980, c. M-31, which has since been repealed, and Council considers it advisable to repeal and replace Bylaw No. 176-94;

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

1. NAME OF BYLAW

This Bylaw may be cited as the **"Tax Instalment Payment Plan Bylaw."**

2. DEFINITIONS

In this Bylaw:

Act means the Municipal Government Act, RSA 2000, c. M-26, as amended or replaced from time to time.

Application means the Tax Instalment Payment Plan Application and Pre-Authorized Debit Agreement, as amended from time to time by the CAO.

Arrears means taxes that remain unpaid after August 1st of the year in which they were imposed, together with all penalties imposed on them.

CAO means the Chief Administrative Officer of the Village, or a person to whom the Chief Administrative Officer has delegated powers under this Bylaw.

Council means the Council of the Village of Glenwood.

Current Year Taxes means all taxes imposed on a property for the current calendar year, including municipal taxes, requisitions and local improvement taxes.

Default means a monthly instalment that is not received in full on its Withdrawal Date, including a payment returned for non-sufficient funds, a stopped payment, or a payment refused because an account has been closed or changed.

Due Date means the date established by Council for the payment of Current Year Taxes.

Participant means a Taxpayer whose Application has been approved and whose Plan has not been cancelled or ended.

Plan means the Tax Instalment Payment Plan established by this Bylaw.

Tax Penalty Bylaw means the bylaw of the Village establishing penalties for unpaid taxes under sections 344 to 346 of the Act, as amended or replaced from time to time.

Taxpayer means the person liable to pay taxes on a property, as shown on the Village's tax roll.

Village means the Village of Glenwood.

Withdrawal Date means the 15th day of each month or, where the 15th day is not a business day, the next business day.

3. PAYMENT OF TAXES

Current Year Taxes are due and payable on the Due Date, except as otherwise provided for Participants under this Bylaw.

Taxes may be paid by any method accepted by the CAO, including cash, cheque, debit card, online banking and electronic funds transfer, and, for Participants, by pre-authorized debit under the Plan.

4. TAX INSTALMENT PAYMENT PLAN

A Tax Instalment Payment Plan is established under which a Taxpayer may pay Current Year Taxes on a property by monthly instalments made by pre-authorized debit.

5. ELIGIBILITY

To be eligible to join the Plan, a Taxpayer must have paid in full, on or before August 1 of the preceding year:

(a) all taxes imposed on the property for the preceding year; and
(b) all Arrears and penalties owing on the property.

The CAO may refuse an Application from a Taxpayer whose Plan on any property was cancelled for Default within the preceding twelve (12) months.

A separate Application is required for each property.

6. APPLICATION

A Taxpayer may apply to join the Plan by submitting a completed Application to the Village, together with a void cheque or bank-issued account information, signed by every holder of the bank account.

An application must be received by the Village before the 15th of the month in order for the Taxpayer to participate in the Plan, and the first instalment will be withdrawn on the next monthly Withdrawal Date. Applicants joining partway through the year will have payments calculated on current taxes owed based on the previous year's notice.

A Participant remains enrolled in the Plan in each following year without reapplying until the Plan is cancelled or ended under this Bylaw.

7. MONTHLY INSTALMENTS

Instalments shall be withdrawn from the Participant's bank account on each Withdrawal Date from August to May, calculated as follows:

(a) each instalment for August to May shall be equal to the total taxes imposed on the property for the preceding year divided by twelve (12), rounded up to the nearest dollar; and
(b) each instalment for June and July shall be equal to the Current Year Taxes, less the total of the August to May instalments paid, divided by two (2).

Where the taxes imposed on a property change during the year, including by supplementary assessment, amended assessment or a decision of an assessment review board, the CAO may adjust the remaining instalments so that the Current Year Taxes are paid in full by August 1st. The CAO shall be able to increase or decrease monthly amounts as appropriate at the end of May when tax notices are assessed in order to ensure full payment compliance.

Any credit balance remaining on a Participant's tax account on August 2nd shall be applied to the following year's taxes, unless the Participant requests a refund in writing.

8. DEFAULT

A fee for each Default shall be charged to the Participant's tax account in the amount of a $35 NSF fee.

Following a Default, the Participant shall pay the missed instalment and the fee to the Village within fifteen (15) days after the CAO sends notice of the Default.

9. CANCELLATION

The CAO shall cancel a Participant's Plan where:

(a) two (2) Defaults occur in the same calendar year; or

(b) a missed instalment and fee are not paid within the time required by Section 8.

A Taxpayer whose Plan was cancelled for Default may apply to join the Plan for a following year, subject to Section 5.

10. CHANGES AND WITHDRAWAL

A Participant may change the bank account used for the Plan, or withdraw from the Plan, by written notice received by the Village not less than ten (10) business days before the next Withdrawal Date.

11. SALE OR TRANSFER OF PROPERTY

A Participant's Plan ends on the sale or transfer of the property. Any unpaid balance of Current Year Taxes remains payable, and the new owner may apply to join the Plan under this Bylaw.

12. ADMINISTRATION

The CAO is authorized to administer this Bylaw, including to approve or refuse Applications, adjust instalments, cancel Plans, establish administrative procedures, and amend the form of Application, provided the form remains consistent with this Bylaw.

Personal and banking information collected under this Bylaw is collected and protected in accordance with the Protection of Privacy Act (POPA) and shall be used only to administer the Plan and to collect taxes.

Nothing in this Bylaw limits the rights of the Village under Part 10 of the Act to recover unpaid taxes.

13. TRANSITION

A Taxpayer enrolled under Bylaw No. 176-94 on the day this Bylaw comes into force is deemed to be a Participant under this Bylaw and is not required to reapply.

14. SEVERABILITY

If any provision of this Bylaw is held to be invalid by a court of competent jurisdiction, that provision shall be severed and the remainder of this Bylaw shall remain in full force and effect.

15. REPEAL

Bylaw No. 176-94 is hereby repealed.

16. DATE OF COMMENCEMENT

This Bylaw comes into force on passage of third reading.

READ A FIRST TIME this 14 day of October, 2026.

READ A SECOND TIME this 18 day of November, 2026.

READ A THIRD TIME AND FINALLY PASSED this 18 day of Nov., 2026.

Mayor

Chief Administrative Officer