

The SUMMER VILLAGE of Sandy Beach

PROVINCE of ALBERTA



Bylaw No. 06-2020

BEING A BYLAW TO PROVIDE FOR A PRE-AUTHORIZED TAX PAYMENT PLAN

WHEREAS pursuant to section 340 of the *Municipal Government Act*, Chapter M-26.1, Revised Statutes of Alberta, 2000, as amended, a Council shall establish a bylaw to permit taxes to be paid by instalments at the option of the taxpayer;

AND WHEREAS the Council of the Summer Village of Sandy Beach desires to establish a pre-authorized tax payment plan in the Summer Village of Sandy Beach;

NOW THEREFORE, the Municipal Council of the Summer Village of Sandy Beach enacts as follows:

Part I: BYLAW TITLE

1. This Bylaw may be called the "Pre-Authorized Tax Payment Plan or TPP Bylaw".

Part II: DEFINITIONS

2. In this Bylaw:
 - a. "Applicant" means the person(s) recorded on the assessment and tax rolls in accordance with parts 9 and 10 of the *Municipal Government Act*;
 - b. "Current property taxes" means taxes imposed in the current year;
 - c. "Taxes" includes all property taxes, local improvement taxes and all other taxes, charges, fees or amounts lawfully imposed against a property by the Summer Village of Sandy Beach pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta;
 - d. "Year" means calendar year.

Part III: INSTALLMENTS

3. An applicant is hereby granted the right to enter a Pre-Authorized Tax Payment

Plan to provide for the payment of current property taxes in monthly instalments from January to December in any year.

- a. monthly instalments shall be directly debited from the applicant's bank account on the first day of each month.
- b. The applicant shall commence payment on the plan July 1st, following receipt by the Summer Village of a completed, signed and dated endorsed Direct Debit Authorized Form. If commencing on the Pre-Authorized Tax Payment Plan after January 15th, but prior to July 1st of the current year, the applicant must pay all monthly instalments due up to the date of commencement so variances can be eliminated as much as possible, and no later than June 20th of the current year.
- c. An applicant wanting to commence on the Pre-Authorized Tax Payment Plan after July 1st will be required to pay all instalments due up to date of commencement plus any penalties.
- d. A purchaser may commence on the Pre-Authorized Tax Payment Plan without penalty when the purchaser gains title to the property and pays all instalments due up to date of commencement.
- e. Taxpayers will continue the Pre-Authorized Tax Payment Plan from year to year until the agreement is terminated by either the applicant or the Village.

Part IV: DEFAULT AND NOTICE

4. Tax Administration for the Village may cancel the privilege of continuing in the Pre- Authorized Tax Payment Plan, if any one (1) payment withdrawn from the account are dishonored by the applicant's financial institution due to non-sufficient funds, stop payment, account closure, etc. Any returned payments will be subject to the Summer Village of Sandy Beach NSF fee. All outstanding amounts become due and payable and are subject to the penalty provision under the current tax penalty bylaw and will be added to the roll.
 - a. The applicant is responsible to advise the Municipality, in writing by the 20th of the month prior, of any changes required in the following month. This includes but is not limited to; applicant information, account information, sale of property or cancellation of the Pre-Authorized Tax Payment Plan. If the plan is cancelled, all outstanding amounts become immediately due and payable and are subject to the penalty provision under the current tax penalty bylaw.
 - b. An applicant removed from the Pre-Authorized Tax Payment Plan for any reason, the Municipality will not reinstate the same applicant for the same property on the Pre-Authorized Tax Payment Plan until the following year

pending application and conditional to approval by Tax Administration for the Village.

Part V: EFFECTIVE DATE

5. This Bylaw shall come into force and effect upon the date of the passing of the third and final reading and signing thereof.

Part VI: REPEAL

6. No previous Bylaw(s) to this effect and all or any Bylaw relating to this item to date is hereby rescinded.

READ a first time this 26th day of September, 2020.

READ a second time this 26th day of September, 2020.

Given Unanimous consent to go to third reading on this 26th day of September, 2020.

READ a third and final time on this 26th day of September, 2020.

SIGNED this 26th day of September, 2020.



The Summer Village of Sandy Beach
The Province of Alberta, Canada



Chief Elected Official



Chief Administrative Officer