

**SUMMER VILLAGE OF SUNRISE BEACH
PROVINCE OF ALBERTA
BY LAW NO. 123-2010**

BEING A BYLAW OF the Summer Village of Sunrise Beach in the Province of Alberta for the provision of a pre-authorized monthly installment property tax payment plan

WHEREAS Section 340 of the Municipal Government Act, being Chapter M26 I, as amended reads as follows:

1. A Council may by bylaw permit taxes to be paid by installments, at the option of the taxpayer.
2. A person who wishes to pay taxes by installment must make an agreement with the Council authorizing that method of payment
3. When an agreement under Subsection (2) is made, the tax notice or a separate notice enclosed with the tax notice must state:
 - (a) the amount and due dates of the installments to be paid in the remainder of this year, and
 - (b) what happens if the installment is not paid.

NOW THEREFORE, the Council of the Summer Village of Sunrise Beach pursuant to the terms of the Municipal Government Act, as amended, hereby enacts as follows:

- 1) The taxpayers of the Summer Village of Sunrise Beach shall have the right to enter a pre authorized monthly installment plan to provide for the payment of Property Taxes, Local Improvement and Special Taxes in monthly installments from January to December in any year provided that the following conditions are met:
 - (a) The plan shall commence on January 1st of each year provided that all property taxes and penalties are fully paid on or before December 31st, of the preceding year.
 - (b) Arrangements for installment payments must be made with the Municipal Administrator prior to January 31st of the current year.
 - (c) Installment payment dates may be either the 1st day or the 15th day of each month, at the option of the taxpayer.
- 2) The monthly installment amount shall be one-twelfth of the amount determined to be the previous years tax levy for the period January to June (6 months) and then once the current levy is determined the July to December (6 months) payments will be based on the remaining amount owing (current levy minus January to June payments) divided by 6. This will ensure the current year taxes are paid in full by year end with equal installments.

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- 3) The Municipal Administrator shall be authorized, at the request of the taxpayer, to set a monthly installment at an amount greater than one twelfth of the previous year's taxes.
- 4) The Municipal Administrator shall make adjustments to the monthly installment rate anytime during the current year to ensure that the current year's taxes will be paid in full by the end of the year.
- 5) The Municipal Administrator may cancel the privilege of continuing in the plan if two consecutive installments fail to be honored. The unpaid balance of taxes, if any, shall be subject to applicable penalties.
- 6) Penalties shall not be applied to any account with a pre-authorized payment plan unless the Municipal Administrator has revoked the privilege.
- 7) Bylaw No. 86-2002 is hereby rescinded
- 8) This Bylaw shall come into effect upon final reading.

Read a first time this 16th day of December AD 2010

Read a second time this 16th day of December AD 2010

Read a third time this 16th day of December AD 2010

MAYOR

CHIEF ADMINISTRATIVE OFFICER