

SUMMER VILLAGE OF MEWATHA BEACH

BYLAW NO. 06-24

THE PURPOSE OF THIS BYLAW IS TO PERMIT TAXPAYERS IN THE SUMMER VILLAGE OF MEWATHA BEACH TO PAY PROPERTY TAXES BY MONTHLY INSTALLMENTS.

WHEREAS, Section 340 of the *Municipal Government Act*, R.S.A.2000 Chapter M-26, and amendments thereto, Council may establish collection of property taxes by installment and to specify the manner in which such installments may be paid;

NOW THEREFORE, pursuant to the provisions of the Municipal Government Act, the Council of the Summer Village of Mewatha Beach in the Province of Alberta duly assembled enacts as follows:

1. Short Title

- 1.1. This Bylaw may be referred to as the "Tax Installment Payment Plan Bylaw".

2. Definitions

- 2.1. In this Bylaw, words have the meanings set out in the Act, except that:
 - a) "**Village**" now means the Summer Village of Mewatha Beach.
 - b) "**Taxes**" means all taxes levied by the Village and without in any way restricting the generality of the forgoing, shall include property taxes, frontage taxes and local improvement taxes.
 - c) "**Taxpayer**" means a person liable to pay taxes to the Summer Village of Mewatha Beach.

3. Purpose and Application

- a) The taxpayer shall have the right to enter into a Tax Installment Payment Plan to provide for the payment of property taxes in equal monthly installments from January to December in any year.
- b) The monthly installment agreement will include monthly payments due and payable on the 15th day of each month and these payments that result in the tax account being paid in full December 31st of the tax year and shall not be subject to any tax penalties or discounts except as otherwise stated in this bylaw. When the 15th of the month falls on a Saturday, Sunday or General Holiday payment will be accepted the next business day.
- c) Payment shall be based on the prior year's tax levy. When the annual tax notice and assessment is produced based on that year's budget, the new Installment amount will be listed on the notice. That amount will be the Installment until the next tax notice and assessment is produced.
- d) A taxpayer who elects to pay taxes on a monthly installment basis shall have all previous year's taxes paid prior to signing the Monthly Tax Installment Agreement unless other arrangements have been authorized by Council or the Chief Administrative Officer.

- e) The Summer Village of Mewatha Beach may cancel a taxpayer's privilege of continuing in the plan if two (2) installments fail to be honored in any year. The unpaid balance of taxes, if any, shall then be due and payable in full within thirty (30) days and shall be subject to the penalty provisions which are normally calculated for unpaid taxes.
- f) A taxpayer may withdraw from the plan by giving written notice at least ten (10) days before the next installment date. If withdrawn or plan is cancelled, all unpaid taxes become due and payable subject to penalties in accordance with the tax rate bylaw.
- g) It is the taxpayer's responsibility to notify the Summer Village, in writing, if they sell the property, change banks or bank accounts, or make any other changes that would affect the Tax Installment Payment Plan.
- h) Taxpayers should join the Tax Installment Payment Plan prior to December 31st for the following year. If a late entry is requested the amount owing from January to start date must be paid prior to enrollment. No new applications will be accepted after July 1st.
- i) A copy of the Monthly Tax Installment Agreement is attached to and forms part of this bylaw.

4. That this bylaw comes into force on the day it is passed.

READ a first time this 5th day of October 2024.

READ a second time this 5th day of October 2024.

Given Unanimous Consent to receive third reading this 5th day of October 2024.

READ a third time and finally passed this 5th day of October 2024.



Mayor



Chief Administrative Officer

Schedule "A"
Property Tax Installment Payment Plan
Summer Village of Mewatha Beach

Roll# _____

Civic Address _____

Name of Registered Owner(s) _____

Mailing address _____

Phone # _____

Email _____

Last Tax Levy & Year _____

Monthly payment _____

Please attach a VOID cheque or Direct Debit form from your Financial Institution

Name of bank:

Bank Number	Branch Number	Account Number

- 1) I/We hereby authorize the Summer Village of Mewatha Beach and its financial institution to withdraw the monthly tax installment from my/our bank account as provided in this application. Further that this authorization will remain in place from year to year unless cancelled by giving ten (10) days written notice. The monthly installment will be taken by electronic transfer on the fifteenth (15th) of each month (or next business day).
- 2) For eligibility to participate in the Plan, all outstanding property taxes and penalties must be paid in full.
- 3) In the event of a sale of property, change of bank or bank accounts, I/we will notify administration in writing at least ten (10) days prior to the next due date to arrange for cancellation, or to provide the new account information.
- 4) The monthly installment amount for January 1st until the date of the next Tax Notice being mailed, is calculated by dividing the previous year's tax levy by the remaining months in the calendar year. The monthly installment amount after the Tax Notice has been produced will be calculated by dividing the remaining balance owing by the remaining months left in the calendar year. That amount will continue to be the installment until the next Tax Notice. Every tax notice will have the new installment listed.
- 5) I/We acknowledge the right for the Summer Village of Mewatha Beach to cancel my/our participation in the Tax Installment Payment Plan if any two (2) installments are in default in any year. Unpaid taxes as of the date of the termination of participation in the Plan will be subject to penalties in the Summer Village of Mewatha Beach Tax Rate Bylaw. A service charge will be levied according to the Fees and Charges Bylaw #04-24.
- 6) You, the Payor, confirm that you have the authority under the terms of your account agreement to authorize this debit. You, the Payor may revoke your authorization at any time in writing subject to providing ten (10) days notice.
- 7) You have certain recourse rights if any debit does not comply with this agreement. You have the right to receive reimbursement for any debit that is not authorized or is not consistent with the PAD agreements. To obtain more information on my recourse rights you may contact my financial institution or visit www.payments.ca.

Signature: _____

Date: _____

New Application _____

Cancel _____

Bank account change _____