

SUMMER VILLAGE OF SILVER SANDS

BY-LAW NO 183

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BEING A BYLAW OF the Summer Village of Silver Sands 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, RSA 2000, 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 Silver Sands, pursuant to the terms of the Municipal Government Act, as amended, hereby enacts as follows:

- 1) The taxpayers of the Summer Village of Silver Sands 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 November in any year provided that the following conditions are met:
 - (a) The plan shall commence on January 1st 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 6th day or the 18th day of each month, at the option of the taxpayer.
- 2) The monthly installment amount shall be one-eleventh of the amount determined to be the previous years tax levy until such time as an adjustment is made to this monthly installment amount to ensure that the current year's taxes will be paid in full by the end of the year.
- 3) Included in the installment shall be one-eleventh of a service charge for administration of the Pre-Authorized Tax Payment plan, such service charge being set at \$33.00 per annum or \$3.00 per payment cheque.
- 4) Where the property is subject to an increase in assessment, monthly installments shall be one eleventh of an amount estimated by the Municipal Administrator as the product of the previous year's tax rate applied against the new assessed values for the tax year for which payment is desired to be made.

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- 5) The Municipal Administrator shall be authorized, at the request of the taxpayer, to set a monthly installment at an amount greater than one eleventh of the previous year's taxes.
- 6) 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.
- 7) Any amounts paid to the Municipal Administrator, as a pre-payment of current year's taxes is non-refundable.
- 8) 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 penalties as provided by Bylaw No. 137.
- 9) Penalties shall not be applied to any account with a pre-authorized payment plan unless the Municipal Administrator has revoked the privilege.
- 10) This Bylaw shall come into effect upon the date of its final passing.

Read a first time this 9th day of July AD 2003

Read a second time this 9th day of July AD 2003

Unanimously consented to and read a third time this 9th day of July AD 2003

MAYOR

MUNICIPAL ADMINISTRATOR

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**SUMMER VILLAGE OF SILVER SANDS
PRE-AUTHORIZED MONTHLY INSTALLMENT TAX PAYMENT PLAN AGREEMENT – 2004 TAX YEAR
BETWEEN THE SUMMER VILLAGE OF SILVER SANDS AND**

Landowner(s)/Applicant(s)	«Name»	Customer #	«Customernumber»
Address:	«Address_»		
Home Phone:	«HomePhone_»	Work:	«WorkPhone_»
Roll Number:	«TaxRoll»	Legal Description:	«LegalDescription»

POST DATED CHEQUE:

I/We acknowledge that I/we shall provide the Summer Village of Silver Sands, by December 15, of each year, (11) eleven postdated cheques, dated the 6th or 18th day of each month from January to November, each in the amount of **«JantoNovPayments »** based on the 2003 Tax Levy amount of **«M_2003 taxlevy»**. I/We shall provide the Summer Village of Silver Sands with one more cheque dated the 6th or the 18th of December, representing the balance of the current levy, upon notification from the Summer Village of Silver Sands of the adjusted amount after the taxes have been levied for the current year.

GENERAL CONDITIONS:

The Summer Village of Silver Sands shall not be responsible or liable for any claim, demand, cost, expense, damage, penalty, delay or inconvenience to the applicant or any other person resulting from failure of the Summer Village of Silver Sands to perform any of the services herein contemplated arising out of any cause beyond the control of the Summer Village of Silver Sands.

I/We agree that if the property is sold or transferred, or bank account changes, I/We shall notify the Summer Village of Silver Sands office administration immediately to arrange for cancellation or amendments to this agreement.

All accounts paid by me/us to the Summer Village of Silver Sands as a prepayment of current year's taxes are non-refundable.

The Summer Village of Silver Sands may cancel the privileges of continuing in the plan, if two consecutive installments fail to be honored. The unpaid balance of taxes shall be subject to the Summer Village of Silver Sands's Penalty Bylaw No. 137, which may be amended from time to time.

Penalties shall not be applied to my/our tax account having registered with the pre-authorized payment plan unless the privileges have been revoked by the Summer Village of Silver Sands.

This agreement is in effect until such time that it is cancelled by either the applicant or the Summer Village of Silver Sands

I/We hereby request that I/we be enrolled on the pre-authorized monthly installment tax prepayment plan.

↓ PLEASE SIGN ↓

Land Owner/Applicant(s) _____

Approved By _____ Date _____
Summer Village of Silver Sands Office Use

Please remember to return this completed application with your post-dated cheques prior to December 15th, 2003

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SUMMER VILLAGE OF SILVER SANDS
PRE-AUTHORIZED MONTHLY INSTALLMENT TAX PAYMENTS

PAY YOUR PROPERTY TAXES WITHOUT PENALTY

The Summer Village of Silver Sands is introducing a Pre-authorized Tax Prepayment Plan. This plan permits property owners to enter into an arrangement of paying annual property taxes in monthly installments without penalties being imposed.

Criteria

- All prior year's taxes must be paid in full.
- A prescribed application form must be completed by participants.
- Payments must be made by providing the Summer Village of Silver Sands with postdated cheques for the 6th or 18th of each month (January-November).

***** Cheques with alternate dates will be rejected. *****

- Payments from January to November shall be in the form of eleven postdated cheques, each in the amount of 1/11 of the prior year's levy plus 1/11th of a service charge for program administration (\$33.00 total or \$3.00 per payment). The payment for December shall be in the amount of the remaining balance outstanding of the current year's tax levy, less **all** payments made to date.
- Application for enrollment will be accepted until December 15th of each year.
- A Tax Prepayment Agreement must be signed by both a **Summer Village of Silver Sands representative and the applicant** and kept on file at the Summer Village of Silver Sands Administration Office. (Copy to applicant if requested).

Please contact Catherine Dunn at 967-0008 for more information, or to enroll in the Property Tax Prepayment Plan.