

**SUMMER VILLAGE OF SOUTH VIEW  
PROVINCE OF ALBERTA  
BY LAW NO. 135**

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Page 1 of 2

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

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**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 South View, pursuant to the terms of the Municipal Government Act, as amended, hereby enacts as follows:

- 1) The taxpayers of the Summer Village of South View 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 of each year provided that all property taxes and penalties are fully paid on or before December 31<sup>st</sup>, 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 4<sup>th</sup> day or the 16<sup>th</sup> 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.

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Page 2 of 2

- 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.
- 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. 97.
- 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 14<sup>th</sup> day of June AD 2003

Read a second time this 14<sup>th</sup> day of June AD 2003

Unanimously consented to and read a third time this 14<sup>th</sup> day of June AD 2003

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MAYOR

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MUNICIPAL ADMINISTRATOR