

BY LAW NO. 421-16
PROVINCE OF ALBERTA
SUMMER VILLAGE OF WEST COVE

**BEING A BYLAW OF the Summer Village of West Cove 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, R.S.A. 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 West Cove pursuant to the terms of the Municipal Government Act, as amended, hereby enacts as follows:

1. The taxpayers of the Summer Village of West Cove 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 eleventh of the amount determined to be the previous year's 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. 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.
4. 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.
5. 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.
6. Any amounts paid to the Municipal Administrator, as a pre-payment of current year's taxes is non-refundable.
7. 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. 420-16.
8. Penalties shall not be applied to any account with a pre-authorized payment plan unless the Municipal Administrator has revoked the privilege.
9. This Bylaw shall come into effect January 1st, 2017.

Read a first time this 24th day of November AD 2016.

Read a second time this 24th day of November AD 2016.

Unanimous consent to do a third reading this 24th day of November AD 2016.

Read a third time this 24th day of November AD 2016.

MAYOR, Ren Giesbrecht

CHIEF ADMINISTRATIVE OFFICER, Wendy Wildman