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**A BYLAW OF THE SUMMER VILLAGE OF ITASKA BEACH  
IN MATTERS RELATED TO THE PROPERTY TAX INSTALMENT PLAN**

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**WHEREAS** Section 340 of the MGA (as defined below), authorizes a council of a municipality to pass a bylaw which permits Taxes (as defined below) to be paid by instalments, and;

**NOW THEREFORE**, the Council (as defined below), duly assembled, enacts as follows:

**1. SHORT TITLE**

1.1 This Bylaw shall be known as the "Property Tax Instalment Plan Bylaw".

**2. DEFINITIONS**

2.1 Definitions used in this Bylaw, if not defined in this Bylaw, shall have the same meanings attributed to those definitions in the MGA.

2.2 In this Bylaw:

- a) **"CAO"** means the Chief Administrative Officer of the Summer Village;
- b) **"Council"** means the Council of the Summer Village;
- c) **"January to July Time Period"** means, with respect to any given calendar year, the time period commencing on January 1 and ending on July 31 of such calendar year;
- d) **"August to December Time Period"** means, with respect to any given calendar year, the time period commencing on August 1 and ending on December 31 of such calendar year;
- e) **"MGA"** means the *Municipal Government Act, Revised Statutes of Alberta, 2000 Chapter M-26*;
- f) **"Person"** means an individual and includes partnership, corporation, trustee, executor, joint venture, proprietorship, association, society and any other legal entity;
- g) **"Property"** means any property which is located in the Summer Village and against which Taxes are assessed by the Summer Village;
- h) **"PTIP"** means the property tax instalment plan established by the Summer Village for its Taxpayers and pursuant to which an eligible

Taxpayer enters into an agreement to authorize monthly payments to be withdrawn from such Taxpayer's bank account and paid to the Summer Village for application against such Taxpayer's Taxes, all in accordance with the terms and conditions of such plan and this Bylaw, as amended or replaced from time to time;

- i) **"Summer Village"** means the Summer Village of Itaska Beach;
- j) **"Taxes"** means property taxes, provincial education taxes, local improvement taxes and any other tax or charge that may be placed on the property tax roll of the Summer Village; and
- k) **"Taxpayer"** means the Person liable to pay the Taxes.

### 3. GENERAL INTERPRETATION

- 3.1 All schedules attached to this Bylaw form part of this Bylaw.
- 3.2 Headings or subheadings in this Bylaw are inserted for ease of reference and guidance purposes only and do not form part of this Bylaw.
- 3.3 Words in the singular include the plural and words in the plural include the singular.
- 3.4 Where this Bylaw cites or refers to any act, regulation, code or other bylaw, the citation or reference to the act, regulation, code or other bylaw includes any amendments thereto before or after the commencement of this Bylaw, and includes reference to any act, regulation, code or other bylaw that may be substituted in its place.
- 3.5 Each provision of this Bylaw is independent of, and severable from, all other provisions and if any provision is declared invalid or unenforceable for any reason by a court of competent jurisdiction, all other provisions of this Bylaw remain valid and enforceable.
- 3.6 Nothing in this Bylaw relieves a Person from complying with any provision of any federal, provincial or municipal law or regulation or any requirement of any lawful permit, order or license.

### 4. INSTALMENT PLAN

- 4.1 In order to participate in the PTIP, a Taxpayer shall satisfy all of the pre-conditions to participation which are established by the Council or the CAO from time to time including, without limitation:

- a) completion and delivery to the CAO of all of the documents required to authorize monthly payments to be withdrawn from such Taxpayer's bank account and paid to the Summer Village; and
  - b) confirmation that all Taxes and penalties (if any) due and owing by such Taxpayer have been paid in full.
- 4.2 Upon the satisfaction by a Taxpayer of the pre-conditions described in Section 4.1 above, the CAO shall calculate the amount of the monthly payments to be paid by such Taxpayer during the remainder of the calendar year so that, on December 31 of that calendar year, the Summer Village will have received from such Taxpayer payments in an aggregate amount equal to the Taxes levied against such Taxpayers' Property of such calendar year, as determined by the CAO.
- 4.3 The monthly payments payable by the Taxpayer pursuant to the PTIP shall be withdrawn from the Taxpayer's bank account on the first banking day of each calendar month.
- 4.4 The CAO may adjust the amount of the monthly payments payable by the Taxpayer pursuant to the PTIP so that the aggregate amount of such payments paid by such Taxpayer in a calendar year equals the Taxes levied against such Taxpayer's Property for such calendar year. Without restricting the generality of the foregoing, such adjustments may include the following:
- a) effective January 1 of each calendar year, the amount of the monthly payments payable by a Taxpayer for the January to July Time Period of such calendar year shall be adjusted so that each of such seven monthly payments is equal to one-twelfth of the Taxes levied against such Taxpayer's Property as of July 31 of the previous calendar year; and
  - b) effective August 1 of each calendar year, the amount of the monthly payments payable by a Taxpayer for the August to December Time Period of such calendar year shall be adjusted so that the aggregate amount of such five monthly payments, when combined with the aggregate amount of the seven monthly payments already paid by such Taxpayer for the January to July Time Period of such calendar year, is equal to the Taxes levied against such Taxpayer's Property of such calendar year.
- 4.5 Upon receipt of each monthly payment withdrawn from a Taxpayer's bank account, the CAO shall apply such monthly payment against the Taxes

levied, or to be levied, against such Taxpayer's Property for such calendar year.

- 4.6 So long as a Taxpayer is in good standing and otherwise in compliance with all of the terms and conditions of the PTIP, no penalties shall be imposed on such Taxpayer for late payment of Taxes by such Taxpayer.
- 4.7 If a Taxpayer wishes to change the bank account from which the monthly payments are to be withdrawn under the PTIP, then such Taxpayer shall provide to the CAO all documents required to authorize the withdrawal of the monthly payments from such Taxpayer's new bank account not less than 15 days prior to the next month. Until such change of bank accounts has been completed, the monthly payments payable by such Taxpayer shall continue to be withdrawn from such Taxpayer's previous bank account.
- 4.8 Either the CAO or a Taxpayer may cancel such Taxpayer's participation in the PTIP by giving to the other party not less than 15 days' prior written notice of cancellation. Upon cancellation of a Taxpayer's participation in the PTIP, unless otherwise agreed by the CAO and such Taxpayer:
  - a) the aggregate amount of the monthly payments which were withdrawn from such Taxpayer's bank account up to the date of cancellation shall be retained by the Summer Village for application against the Taxes levied, or to be levied, against such Taxpayer's Property;
  - b) such Taxpayer shall pay to the Summer Village, within 10 days following the date of cancellation, an amount equal to the unpaid balance of the Taxes levied against such Taxpayer's Property after deducting the amount retained by the Summer Village in accordance with Section 4.8(a) above; and
  - c) if such Taxpayer fails to comply with Section 4.8(b) above, then Section 4.6 above shall no longer be applicable to such Taxpayer.

## **5. REPEAL**

- 5.1 Bylaw #185 is repealed.

## **6. COMING INTO FORCE**

6.1 This Bylaw shall come into full force and effect upon final passing.

**READ** a first time this 18<sup>th</sup> day of November, 2020.

**READ** a second time this 18<sup>th</sup> day of November, 2020.

**UNANIMOUS CONSENT** to proceed to third reading 18<sup>th</sup> day of November, 2020.

**READ** a third and final time this 18<sup>th</sup> day of November, 2020.

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David Alton, Mayor  
Summer Village of Itaska Beach

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June Boyda, Chief Administrative Officer  
Summer Village of Itaska Beach