

**SUMMER VILLAGE OF ROCHON SANDS
TAX INSTALLMENT PAYMENT PLAN (TIPP) BYLAW NO. 267-24**

A BYLAW OF THE SUMMER VILLAGE OF ROCHON SANDS IN THE PROVINCE OF ALBERTA, TO PROVIDE THE PAYMENT OF TAXES BY INSTALLMENTS.

Whereas, Section 240(1) of the Municipal Government Act, R.S.A. Chapter M-26, as amended provides that Council may by bylaw permit taxes to be paid by installments, at the option of the taxpayer;

Whereas, Section 340(2) of the Municipal Government Act, provides that a person who wishes to pay taxes by installments must make an agreement with the council authorizing that method of payment;

Whereas, Section 340(3) of the Municipal Government Act, provides that when an agreement of this nature is made, the tax notice must state the amount and due dates of the installments to be paid in the remainder of the year, and what happens if an installment is not paid;

Therefore, the Council of the Summer Village of Rochon Sands, duly assembled, enacts as follows:

1. TITLE

- 1.1. This Bylaw shall be cited as “Tax Installment Payment Plan (TIPP)”.

2. Definitions

- 2.1. **Participant** means the person who partakes and is authorized to be on the Tax Installment Payment Plan and is liable to pay taxes as defined in sections 331 and 373 of the *Municipal Government Act* and includes an entity that has been authorized by a taxpayer to pay taxes to The Summer Village on behalf of the taxpayer, on a monthly basis or otherwise, and includes a mortgage holder.
- 2.2. **The Summer Village** means the municipal corporation of the Summer Village of Rochon Sands.
- 2.3. **Taxpayer** means the person liable to pay taxes as defined in sections 331 and 373 of the *Municipal Government Act* and includes an entity that has been authorized by a taxpayer to pay taxes to The Summer Village on behalf of the taxpayer, on a monthly basis or otherwise, and includes a mortgage holder.
- 2.4. **Tax Installment Payment Plan** means the tax payment program and application.

3. Authorization

- 3.1. The Taxpayer, registered on the tax roll shall be given the option to pay taxes by a pre-authorized transfer of funds from their bank account to The Summer Village in monthly installments, in an amount calculated as per Section 4 of this Bylaw, providing the account be deemed in good standing.
- 3.2. To apply for the Tax Installment Payment Plan, the application form must be completed, signed and returned to a The Summer Village Administration Office accompanied by the appropriate banking information, no later than the 20th day of the month.
- 3.3. Any application received after the enrollment deadline of the 20th, shall take effect the following month.
- 3.4. The Tax Installment Payment Plan agreement does not transfer from current Taxpayer to a purchaser of the property in the event of a sale of a parcel of land.

4. Monthly payments

- 4.1. Monthly payments are calculated by dividing the annual tax levy from the preceding year by twelve (12) for the payment amount for January to the issuance of the current year Tax Notice. The monthly payments will be automatically adjusted once the current year’s tax levy has been determined. The current and remaining tax balance owing is divided by the months remaining in the year to create a zero-balance owing by December 31st. The transfer of funds will occur on the first working business day of every month.
- 4.2. The Summer Village will determine the monthly payment for each participant in the Tax Installment Payment Plan. The option of additional or lesser monthly payment amounts by the property Taxpayer will not be permitted.

4.3. The tax roll will be exempt from penalties provided monthly payments, as established by The Summer Village, are up to date.

5. Outstanding Charges

5.1. A tax roll will not be eligible for this program if there is any amount owing due to penalties, utility transfers or enforcement services at the enrollment deadline stipulated in Section 3.3.

6. Withdrawal

6.1. Participation is automatically renewed each year and does not require a new application to be made every year to continue ongoing monthly tax payments.

6.2. Withdrawal from the Tax Installment Payment Plan requires written notification to be removed from the Tax Installment Plan to The Summer Village and must be received at least ten (10) business days before the next debit is scheduled. Once written notification is received, The Summer Village will remove the participant from the Tax Installment Plan. If written notice is not received before the ten (10) business days before the next debit is scheduled, the participant is responsible for the scheduled installment. No monies paid into the plan will be returned or refunded. The monies will remain on the tax roll and be deemed as a prepayment of property taxes.

7. Cancellation

7.1. The Summer Village will cancel participation in the Tax Installment Payment Plan if an installment payment fails to be honoured. Penalties will be added to the tax roll per section 8.

7.2. Any transfer of outstanding amounts to the applicable tax roll, in accordance with Section 553 of the Municipal Government Act, will automatically disqualify participation and will be removed immediately from the Tax Installment Payment Plan.

7.3. Notice of removal from the Tax Installment Payment Plan pursuant to Sections 7.1 and 7.2 of this Bylaw shall be sent to the Taxpayer, by ordinary mail, to the last known mailing address as listed on the tax roll.

7.4. If participation in the Tax Installment Payment Plan is cancelled by The Summer Village pursuant to Section 7.1, 7.2 or 7.3, the Taxpayer shall not be eligible to participate in the Tax Installment Payment Plan until the taxation year following the cancellation. Completion of a new application form is required to re-enroll.

7.5. Upon sale of the property, the participant must submit in writing to be removed from the Tax Installment Plan to The Summer Village and must be received at least ten (10) business days before the next debit is scheduled. Once written notification is received, The Summer Village will remove the participant from the Tax Installment Plan. If written notice is not received before the ten (10) business days before the next debit is scheduled, the participant is responsible for the scheduled installment. No monies paid into the plan will be returned or refunded. The monies will remain on the tax roll and be deemed as a prepayment of property taxes.

8. Fees and Penalties

8.1. A bank return fee will be levied on payments which are not honoured by the financial institution on which they are drawn. The charges shall be added to the taxes owing for each affected tax roll.

8.2. If participation in the Tax Installment Payment Plan is cancelled or withdrawn for any reason before the tax due date in any year, a penalty will be applied to the tax roll, in accordance with the current tax rate or tax penalty bylaw, thirty (30) days after cancellation or withdrawal.

9. Indemnification

9.1. The onus of providing correct banking information to The Summer Village lies with the Taxpayer. If incorrect information results in a monthly payment(s) not being made or being dishonoured by the financial institution, The Summer Village assumes no responsibility for such rejection of said payment.

10. Responsibility

10.1. Tax Installment Payment Plan participants are responsible for verifying that the preauthorized payments are made as per the signed application agreement. If they are not, the onus is on the participant to notify The Summer Village to rectify the error.

11. Severability

11.1. If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed and the remainder of the Bylaw is deemed valid.

12. Repeal

12.1. Bylaw 210-10 is hereby repealed.

13. COMING INTO FORCE

13.1. This Bylaw shall come into force and effect upon the day of final passing and signing.

Read a first time this 14th day of May, 2024.

Read a second time this 14th day of May, 2024.

Given UNANIMOUS consent to go to third reading on this 14th day of May, 2024

Read a third time this 14th day of May, 2024.

Original Signed

Chief Elected Official

Original Signed

Chief Administrative Officer

May 14, 2024

Date Bylaw Signed