
**BYLAW OF THE SUMMER VILLAGE OF NAKAMUN PARK, IN THE PROVINCE OF ALBERTA, IN
MATTERS RELATED TO THE PROPERTY TAX INSTALLMENT PLAN**

WHEREAS under the Authority of the Municipal Government Act RSA 2000 Chapter M-26 as amended thereto, Part 10 Section 340 permits council to permit by bylaw taxes to be paid by installments, and;

WHEREAS under the Authority of the Municipal Government Act RSA 2000 Chapter M-26 and amendments thereto, provides for the establishment of matters related to procedures related to the installment program and set out in the agreement due dates and conditions, and;

NOW THEREFORE, the Council of the Summer Village of Nakamun Park, pursuant to the terms of the *Municipal Government Act* RSA 2000 M-26, as amended, hereby enacts as follows:

1. BYLAW TITLE

This Bylaw may be cited as "**The Property Tax Installment Plan Bylaw**".

2. DEFINITIONS

For the purpose of this Bylaw, unless the context otherwise requires:

- 2.1 "**Act**" means the *Municipal Government Act, R.S.A., 2000, c. M-26* and amendments thereto;
- 2.2 "**Council**" means the Municipal Council for the Summer Village and the Chief Elected Official;
- 2.3 "**Summer Village**" means the Summer Village of Nakamun Park or its duly authorized representatives;

3. INSTALLMENT PLAN

- 3.1 The taxpayers of the Summer Village of Nakamun Park shall be permitted to enroll in 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, or their designate, prior to January 31st of the current year.

- (c) Council may establish an annual non-refundable enrollment fee per subscribing property, where same is adopted as part of the Fees and Charges Bylaw.
- (d) Installment payment dates shall be established as the last business day of each month.
- (e) Installment Payments shall be facilitated through Pre-Authorized Debit and conditional on the applicant property owner's completion of the requisite application form, attached and forming part of this bylaw as Schedule "A." Cheque, Cash, Electronic Funds Transfer, or other payment methods shall not be permitted for Tax Installment Payment Plans.

3.2 The monthly installment schedule amount shall be established as:

- (a) For that period January through May of the current year, inclusive, a rate equal to one twelfth of the preceding year's total tax levy on the subject property, per month.
- (b) For that period June through December of the current year, inclusive, a rate equal to one seventh of the total balance of the tax account yielding from the current year's total levy less any payments applied prior, per month, such that there shall remain no outstanding account balance following the scheduled December payment and taxes will be paid in full by the end of the year.
- (c) Applicants may subscribe to the service at any time during the year in a manner deemed sufficient to the Municipal Administrator and shall be enrolled in the plan on a start date as negotiated by the Municipal Administrator and the Applicant.
- (d) Where Applicant requests admission to the plan mid-cycle, the Municipal Administrator is authorized to negotiate the appropriate monthly installment charge to ensure that by December 31st of the current year all applicable account balances are paid in full, including by installments for current year taxes, balances outstanding from prior years, and balances outstanding due to penalties or charges applied to the account.
- (e) The Municipal Administrator is authorized to use their discretion in admitting new applicants and may reject a new applicant in lieu of a formal Tax Agreement where the outstanding balance or payment history of an applicant warrant same, at the discretion of the Municipal Administrator.

3.3 Council may establish, and where it has done so herein authorizes administration to apply, an annual service charge for administration of the Pre-Authorized Tax Payment Plan, with such service charge being established under the Fees and Charges Bylaw and due in as either an annual fee, an annual fee due in Installments, or as a monthly fee concurrent to the monthly installment payment.

- 3.4 The Municipal Administrator shall be authorized, at the request of the taxpayer, to set a monthly installment at an amount greater than prescribed through the calculation in Section 3.2.
- 3.5 The Municipal Administrator shall be permitted to negotiate any adjustments to the monthly installment rate anytime during the current year to ensure that the current year's taxes, penalties and any applicable fees will be paid in full by the end of the year.
- 3.6 Any amounts paid to the Municipal Administrator, as a pre-payment of current year's taxes, are non-refundable.
- 3.7 The Municipal Administrator may cancel the privilege of continuing in the plan if two consecutive installments fail to be honoured. Where an installment payment is not honoured or is missed by fault of the property owner, Council may establish a fee for reasonable recompense of same, with such charge being defined in the Fees and Charges Bylaw. Similarly, a fee may be established for reactivation or re-enrollment of a suspended, default, or cancelled account.
- 3.8 Where the privilege of accessing the plan is suspended or revoked, the unpaid balance of taxes resulting, if any, shall be subject to penalties as established by Council under the Tax Rate Bylaw, or other applicable bylaw where penalty for unpaid taxes is adopted.

4. PENALTIES

Penalties shall not be applied to any account with a pre-authorized payment plan unless the Municipal Administrator has revoked the privilege.

5. SEVERABILITY

If any section or sections of this Bylaw or parts thereof are found in any court of law to be illegal or beyond the power of Council to enact, such Section or Sections or parts thereof shall be deemed to be severable and all other Sections or parts of the Bylaw shall be deemed separate and independent therefrom and to be enacted as such.

6. RESCINDING

This bylaw is a new enactment and replaces no previous bylaw of the municipality.

7. COMING INTO FORCE

This Bylaw shall come into effect upon the third and final reading and signing of this Bylaw

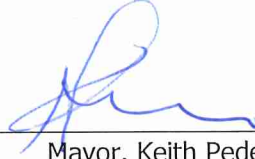
READ a first time this 17th day of September 2024.

READ a second time this 17th day of September 2024.

UNANIMOUS CONSENT to proceed to third reading 17th day of September 2024.

READ a third and final time this 17th day of September 2024.

SIGNED this 17th day of September 2024.



Mayor, Keith Pederson



C.A.O., Dwight Moskalyk

Schedule "A"
Pre-Authorized Debit Application Form
Summer Village of Nakamun Park Tax Payment Installment Plan

**The Summer Village of Nakamun Park
Authorization Form
Pre-Authorized Tax Payment Plan**

Please complete the Pre-Authorized Debit (PAD) Plan Agreement below.

I/we authorize The Summer Village of Nakamun Park and the Financial Institution designated (or any other financial institution I/we authorize at any time) to begin deductions as per my/our instructions for monthly regular recurring payments and/or one-time payments from time to time, for payment of all charges arising under my/our tax roll account(s). Regular monthly payments for taxes will be debited to my/our specified account on the last day of each month. These monthly payments are for estimated property taxes payable to the Summer Village of Nakamun.

This authority is to remain in effect until The Summer Village of Nakamun has received written notification from me/us of its change or termination. This notification must be received at least ten (10) business days before the next debit is scheduled at the address provided below. I/we may obtain a sample cancellation form, or more information on my/our right to cancel a PAD Agreement at my/our financial institution or by visiting www.cdnpay.ca.

The Summer Village of Nakamun Park may not assign this authorization, whether directly or indirectly, by operation of law, change of control or otherwise, without providing at least ten (10) days prior written notice to me/us.

I/we have certain recourse rights if any debit does not comply with this agreement. For example, I/we have the right to receive reimbursement for any PAD that is not authorized or is not consistent with this PAD Agreement. To obtain a form for a Reimbursement Claim, or for more information on my/our recourse rights, I/we may contact my/our financial institution or visit www.cdnpay.ca.

PLEASE PRINT

DATE: _____

Name(s): _____

Summer Village of Nakamun Park Roll Number: 5038

Type of Service: Personal _____ Business: _____

Address: _____ City/Town: _____

Province: _____ Postal Code: _____

Phone Number: (Bus.) _____ (Res.) _____

Financial Institution (FI): _____

FI Account Number: _____ FI Transit Number: _____
(branch – 5 digits, FI – 3 digits)

Address: _____

City/Town: _____ Province: _____ Postal Code: _____

Authorized Signature(s): _____

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