

DISTRICT OF SEHEL
Property Tax Prepayment Plan Bylaw No. 550, 2015

A bylaw to establish a plan for the prepayment of
property taxes by pre-authorized monthly deduction

WHEREAS the Council of the District of Sechelt deems it desirable to encourage the prepayment of property taxes and implement a preauthorized property tax installment payment plan for the taxpayers of the District of Sechelt;

NOW THEREFORE the Council of the District of Sechelt, in open meeting assembled, enacts as follows:

1. TITLE:

This bylaw may be cited for all purposes as the “District of Sechelt Property Tax Prepayment Plan Bylaw No. 550, 2015”

2. DEFINITIONS:

District means the District of Sechelt;

Collector means the Financial Officer appointed by Council under the *Community Charter* or his/her duly appointed designate;

Council means the duly elected Council of the District of Sechelt;

Tax Due Date means the date that the assessed property taxes must be paid by each year in accordance with section 234 of the Community Charter;

Taxpayer means any person or corporation who is or may be liable to the District of Sechelt for the payment of property taxes and annual utility fees.

3. ESTABLISHMENT OF ADVANCE PAYMENT PLANS:

(1) Council hereby establishes a monthly pre-authorized property tax prepayment plan for the taxpayers of the District.

(2) Payments due under the prepayment plan will be processed and collected on the 1st day of each calendar month commencing in August of the year preceding the tax due date and ending in May of the year in which the taxes become due.

- (3) The Collector must, on or after the first day of August in each year, accept monies in an amount of not less than Ten Dollars (\$10.00) to be applied against the taxes, parcel taxes, local improvements, and user rates which will become due the following year.
- (4) The taxpayers participating in this prepayment program shall provide the District with authority, in a form satisfactory to the District (all new applicants must complete Schedule A, attached), to debit their bank account each month by approximately one tenth (1\10) of the estimated taxes for the following year or by an amount mutually agreed upon, provided that the total of the monthly payments does not exceed the taxes payable in the immediately preceding taxation year. The taxpayer must pay the balance of actual taxes owing by the due date of the year for which taxes are due. Any changes to the amount to be debited are the responsibility of the taxpayer and must be requested in writing, as the amount will not be automatically recalculated each year.
- (5) Monthly prepayment amounts are based on an estimate only and are not a warranty or guarantee of the amount of taxes that are levied
- (6) A balance remaining unpaid on the due date in any year will be subject to the penalty provisions of the *Community Charter* and the relevant District bylaw.
- (7) A taxpayer who is eligible for a Home Owner Grant must still apply for the Grant after receiving a tax notice. The estimate of next year's advance payment will be based on the taxpayers' continued eligibility for the grant.
- (8) No interest is accrued on prepayments.
- (9) A taxpayer may discontinue the property tax prepayment plan arrangement by providing the Collector with written or electronic notice no less than fifteen (15) days before the next payment is scheduled.
- (10) There is no refund under this plan, except where payment is inadvertently made after the sale of a property, in which case a refund may be given after providing the Collector with a Statement of Adjustments, proof of transfer of title and a \$40.00 service charge which must be paid to the District (or deducted from the refund owing) for processing this refund.
- (11) The Collector may cancel the privilege of a taxpayer from continuing in this plan if two consecutive monthly payments fail to be honoured by the financial institution on which they are drawn. A \$40.00 service charge must be paid to the District by the taxpayer for each payment not honoured.
- (12) If the amount of property taxes paid for a given year exceeds the amount of property taxes owing (on the property for which the prepayment has been made), the Collector will automatically issue a refund if the overpayment is \$100 or

more. If the overpayment is less than \$100, it will remain on the account and be deemed a prepayment and applied against future tax levies unless a refund is requested in writing. Refunds will not be issued for overpayments under \$10.

- (13) No interest shall be paid on any prepayments except to those persons who are currently enrolled in the District's prepayment plan, and those who have completed Schedule A and thereby authorized automatic deduction from a bank account.
- (14) In the event of a sale or transfer of the property, property tax prepayments are to remain in the account established for that property and responsibility for the adjustment shall be between the vendor and purchaser. It is the responsibility of the property owner to notify the Collector, in writing or electronically, no less than fifteen (15) days prior to the sale if they wish to withdraw from the property tax prepayment plan to ensure payments do not continue after the sale.

4. REPEAL:

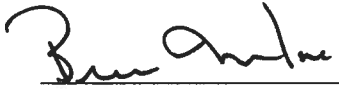
"Advance Property Tax Payment Plan Bylaw No. 292, 1996" and "Advance Property Tax Payment Plan Amendment Bylaw No. 292-1, 1999" are hereby repealed.

READ A FIRST TIME THIS 18th DAY OF November, 2015

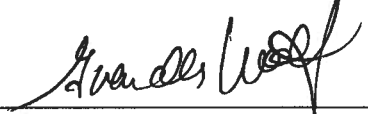
READ A SECOND TIME THIS 18th DAY OF November, 2015

READ A THIRD TIME THIS 18th DAY OF November, 2015

ADOPTED THIS 2nd DAY OF December, 2015

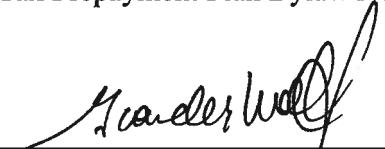


 Mayor



 Corporate Officer

I hereby certify this to be a true and accurate copy of the "District of Sechelt Property Tax Prepayment Plan Bylaw No.550, 2015"



 Corporate Officer

**BYLAW NO. 550, 2015
SCHEDULE "A"
PROPERTY TAX PREPAYMENT PLAN AUTHORIZATION**

The undersigned hereby authorize(s) THE DISTRICT OF SECHELT on the 1st day of each month, for a duration of 10 months annually, to draw monthly prepared debits, by electronic entry, covering payments due by the undersigned to the DISTRICT OF SECHELT for tax payments in the amount of \$_____ per month to cover property taxes for the following taxation year. This amount can be changed in subsequent years by mutual consent. Changes can be made at any time upon written or electronic notice.

Name:	
Name: (Joint Owner)	
Mailing Address:	Under 65 <input type="checkbox"/> Over 65 <input type="checkbox"/>
Civic Address:	Will this be your principal residence? Yes <input type="checkbox"/> No <input type="checkbox"/>
Telephone #'s	Roll #
Total amount of property taxes to be paid by installments	\$ _____ A
Number of installments to be paid	\$ _____ B
Installment amount (A divided by B)	\$ _____ C

This Authorization may be cancelled at any time upon written or electronic notice. There is no refund under this plan.

***** It is the responsibility of the property owner to notify the Collector, in writing or electronically, no less than fifteen (15) days prior to the sale if they wish to withdraw from the property tax prepayment plan to ensure payment do not continue after the sale.*****

Signature(s)	Date:

I/We hereby authorize the District of Sechelt to withdraw preauthorized payment from the following bank account monthly with the amounts shown above (C).

Transit#	Account#
Institution #	
Name and Address of Bank	

****Please attach a copy of a void cheque****

The Personal information collected on this form is done so under the provisions of the Freedom of Information and Protection of Privacy Act and shall be used only for the purposes of processing property tax payments by installment. Questions concerning your personal information should be directed to the Freedom of Information Coordinator at Municipal Hall 604-885-1986