

**THE CORPORATION OF THE DISTRICT OF PEACHLAND**

**BYLAW NUMBER 1973, 2010**

A Bylaw to Authorize a Property Tax Prepayment and Utilities Pre-Authorized Payment Plan

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WHEREAS the Council of the District of Peachland may, pursuant to Section 235 of the Community Charter, allow for alternative municipal tax collection schemes; and

WHEREAS the bylaw may provide the terms for accepting and holding the money including interest on and its rate and;

WHEREAS the Council of the District of Peachland deems it desirable to implement a property tax prepayment plan and utilities pre-authorized payment plan for convenience of taxpayers and utility customers of the District of Peachland;

NOW THEREFORE, the Council of the District of Peachland, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as the "Property Tax Pre-Payment and Utilities Pre-Authorized Payment Plan Bylaw No. 1973, 2010"

2. Definitions

- a) "Collector " means any person given authority by the District to collect monies for property taxes and utilities on behalf of the District;
- b) "Owner" means the duly registered owner as shown at the Land Title and Survey Authority of BC;
- c) "Prescribed Rate of Interest" is the quarterly interest rate as determined by the Lieutenant Governor in Council in accordance with Section 239 (2) of the Community Charter;
- d) "Property Tax" means the total taxes assessed on the property, including amounts collected for the District and on behalf of other levels of government.
- e) "Taxpayer or Utility Customer" is the registered owner of the property, who is responsible for payment of property taxes and utilities assessed for a property.
- f) "Utilities" means any District revenue earning work or utility and without limitation, includes the collection of sewer, solid waste and recycling, and the distribution of water.
- g) "Utility Due Date" is the date the utilities must be paid by each billing cycle in accordance with the District's Water and Sewer Rates Bylaws.

3. General Conditions

- 3.1 Taxpayers and utility customers of the District shall have the right to enter into a tax prepayment plan and utilities pre-authorized payment plan provided that there are no current outstanding balances.

- 3.2 A payment dishonored and returned for any reason will be charged back to the tax or utility account, together with applicable penalties, and returned cheque charges applied.

4. Pre-Authorized Tax Payment Plan

- 4.1 Council hereby establishes a monthly tax prepayment plan for taxpayers of the District of Peachland.
- 4.2 Taxpayers of the District may apply to the Collector of the District to enter into a monthly tax prepayment plan to provide for payment towards the next year's property taxes, in equal monthly installments in an amount not less than \$25.00.
- 4.3 Payments due under the tax pre-authorized plan will be processed and collected on the 15<sup>th</sup> day of each calendar month commencing in July of the year preceding and ending in May of the year in which taxes are levied, however, if a taxpayer may start at any date, provided that all unpaid taxes are paid in full prior to the withdrawal of the first payment.
- 4.4 Payment of property taxes on an equal monthly installment basis shall commence by written authorization on a prescribed application form, as amended from time to time. The application form authorizes automatic deduction from the taxpayer's bank account, to the credit of the District.
- 4.5 Monthly prepayments are based on an estimate only and are not a warranty or guarantee of the amount of taxes which may be levied.
- 4.6 Upon receipt of the said monies, the Collector is empowered and required to credit the account, or accounts, toward which such monies are paid, with the amount thereof together with interest thereon paid by the District.
- 4.7 The difference between the taxes levied for the current year and the total of the prepaid installments paid under the plan will be due on the tax due date of the current year. Any balance remaining unpaid after the tax due date of any year will be subject to the penalty provisions of the Community Charter and District bylaws.
- 4.8 Monthly tax prepayments are not refundable. If the subject property is sold, the Collector shall provide a tax certificate that will indicate the total payments collected to date, including interest earned pursuant to this bylaw. The Collector will determine if a refund is permitted under extraordinary circumstances.
- 4.9 Provided that there are no taxes in arrears, the interest rate payable under this tax prepayment plan shall be at a rate equal to the prescribed rate of interest as determined by Section 239(2) of the Community Charter, such interest to be calculated and credited to the taxpayers tax account at the last day of the month.
- 4.10 Once established, the property tax prepayment plan will continue, unless a participating tax payer withdraws from the plan by giving 10 days written notice, or sells the property to which the tax prepayment plan pertains to, or has two dishonored tax prepayments within the District's current fiscal year.
- 4.11 In the event that an unpaid utility account or charge against the property is added to the tax account as arrears, any tax prepayments in the account will be applied against these arrears.

5. Utility Pre-Authorized Payment Plan

- 5.1 Council hereby establishes a pre-authorized payment plan for the District of Peachland utility customers.
- 5.2 Utility customers participating in the utility pre-authorized payment plan shall provide the Collector with the authority to debit their bank account with the utility amount owing when the account becomes due and payable without penalty.
- 5.3 Any dishonored and returned utility pre-authorized payments will be charged back to the utility account, together with applicable penalties and dishonored cheque fees.
- 5.4 Payment of utilities shall commence by written authorization on a prescribed application form, as amended from time to time. The application form authorizes automatic deduction from the owner's bank account, to the credit of the District.
- 5.5 Once established, the utility prepayment plan will continue on an ongoing basis unless the utility bill customer participating in this pre-authorized plan withdraws from the plan by giving 10 days written notice, or sells the property to which the utility payments pertain to, or has two dishonored payments within the District's current fiscal year.

6. Severability

If any section, subsection, or paragraph of this Bylaw is found invalid by a decision of a Court or competent jurisdiction, the invalid section, subsection, or paragraph shall be severed without effect on the remainder of the Bylaw.

7. Repeal

The Corporation of the District of Peachland Bylaw to Authorize Tax Prepayments No. 1334, 1995 and all subsequent amendments attached thereto are hereby repealed.

8. This Bylaw shall take effect on the date of its adoption by Council

READ A FIRST TIME, this 14<sup>th</sup> day of December, 2010.

READ A SECOND TIME, this 14<sup>th</sup> day of December, 2010.

READ A THIRD TIME, this 14<sup>th</sup> day of December, 2010.

FINALLY RECONSIDERED AND ADOPTED, this 18<sup>th</sup> day of January, 2011.

  
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Mayor

  
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Corporate Officer

Dated at Peachland, B.C.  
This 18<sup>th</sup> day of January, 2011.