



Pre-authorized Tax Payment Plan
Bylaw 1378
Effective 2022 August

CASTLEGAR

Pre-authorized Tax Payment Plan

Bylaw 1378

A Bylaw to implement a Pre-authorized Tax Payment Plan.

WHEREAS Section 235 of the *Community Charter* permits the City to establish, by bylaw, one or more dates on which all or part of the property taxes are due;

AND WHEREAS the Council of the City of Castlegar deems it desirable to implement a Pre-authorized Tax Payment Plan for the convenience of taxpayers of the City of Castlegar.

NOW THEREFORE the Council of the City of Castlegar, in open meeting assembled, enacts as follows:

1 PART 1: CITATION

- 1.1 This Bylaw may be cited for all purposes as 'Pre-authorized Tax Payment Plan Bylaw No. 1378'.

2 PART 2: INTERPRETATION

- 2.1 Words or phrases defined in the British Columbia *Interpretation Act*, *Community Charter*, *Local Government Act*, or any successor legislation, shall have the same meaning when used in this Bylaw unless otherwise defined in this Bylaw.
- 2.2 In this Bylaw, unless context requires otherwise:

Collector means the designated City Officer appointed by Council and assigned responsibility as collector of taxes for the City

Council means the Council of the City of Castlegar

Property Taxes mean contributions imposed by a government authority on land and improvements such as buildings or structures. Property taxes includes parcel tax, improvement tax, and other taxes imposed by a government authority collected by the City, if applicable.

3 PART 3: MONTHLY PAYMENTS

- 3.1 Taxpayers of the City of Castlegar shall have the right to enter into a pre-authorized monthly tax payment plan to provide payment of property taxes in equal monthly installments from August 15 of the year preceding to May 15 of the year in which current taxes are due.
- 3.2 The Collector shall, on or after the 15th day of August in each year, accept monies in an amount of not less than \$25.00 to be applied against taxes due the following year.
- 3.3 The Plan shall commence on the 15th day of August of each year provided that all property taxes for the current year are paid in full to the commencement date.

- 3.4 The difference between the taxes levied for the current year and the total of the 10 installments pre-authorized and paid under the plan will be due by 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 Bylaw authorized thereunder.
- 3.5 Monthly payments are based on an estimate only and not a warranty or guarantee of the amount of taxes which may be levied.
- 3.6 The Collector may cancel the right to continue in the plan if two consecutive installments fail to be honoured.
- 3.7 Upon receipt of the said monies, the Collector is required to credit the account, or accounts, toward which such monies are paid, with the amount thereof together with interest thereon paid by the City.
- 3.8 The interest rate payable under this program shall be equal to the prime rate of the City's chartered bank on the payment date less (3%) three percent from the date of payment after the 15th day of August each year to the current year's tax due date.
- 3.9 The Collector shall indicate on the annual tax notice, the total of all payments received plus interest earned, and show the amount required to pay the balance of the taxes due on the due date of that year.
- 3.10 The taxpayers participating in this plan shall provide the City with the authority to debit their bank account each month by approximately one tenth of the estimated taxes for the next year upon completion of the Pre-authorized Payment Plan Application Form.
- 3.11 Any taxpayer participating in the plan may withdraw from the plan, at any time prior to the 5th of any month by giving written notice. No monies paid into the plan will be returned or refunded.
- 3.12 In the event of a sale of property, tax prepayments are to stay on the property's account, and the responsibility for adjustment shall be between the vendor and purchaser.
- 3.13 Any overpayment in the prepayment plan leading into the next taxation year will be accounted for in the new monthly estimated amount in Section 3.14. Refunds will not be granted during prepayment plan participation.
- 3.14 The amount of deductions taken by the City may vary in subsequent years. The Collector will reassess the monthly installment amount each year to accommodate any expected changes in the subsequent year's tax levies. The amount will be agreed

upon by mutual consent of both parties in a statement mailed in July of each year to each participant indicating the monthly pre-payment for the next year.

3.15 In the event there are taxes or utilities in arrears or delinquent chargeable on the property in question, the taxpayer will be precluded from participating in the pre-authorized monthly tax prepayment plan.

3.16 The Collector may exercise discretion to waive or alter any of the terms and conditions set out herein.

4 PART 4: RESCIND AND REPEAL

4.1 Preauthorized Monthly Tax Payment Plan. 615, 1992 and all amendments thereto are hereby repealed as of July 31, 2022.

5 PART 5: Effective Date

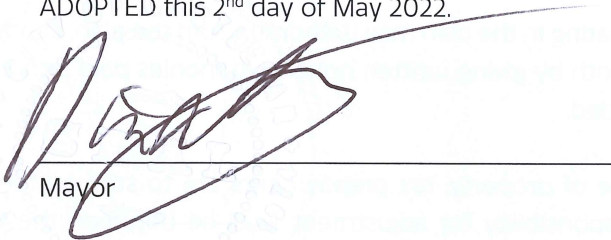
5.1 This bylaw shall come into full force and effect and is binding on all persons on August 1, 2022.

READ a first time this 19th day of April 2022.

READ a second time this 19th day of April 2022.

READ a third time this 19th day of April 2022.

ADOPTED this 2nd day of May 2022.



Mayor



Director of Corporate Services