



Last Updated: February 11, 2021

Alternative Municipal Tax Collection Scheme Bylaw No. 7280, 2001

Consolidated

CONSOLIDATED VERSION**Alternative Tax Collection Scheme Bylaw No. 7280, 2001**

This is a consolidation of the bylaws listed below and includes amendments up to the date noted on the cover page. This document is for convenience only and is not the legal or official version. Certified copies of the original bylaws should be consulted for all interpretations and applications of the subject bylaw. Copies can be obtained through the Legislative Services Division at City Hall.

<u>AMENDING BYLAW</u>	<u>EFFECTIVE DATE</u>	<u>AMENDMENT</u>
Bylaw No. 9125, 2020	April 30, 2020	Amend Sections 1, 2, 5, 8, 11, 13 and 14. Remove and Replace Schedules A and B.
Bylaw No. 9175, 2021	February 8, 2021	Amend Sections 13 and 14

CITY OF PRINCE GEORGE**BYLAW NO. 7280****A Bylaw of the City of Prince George to provide for an alternative municipal tax collection scheme.**

WHEREAS the *Local Government Act* provides that a municipality may by bylaw establish a municipal tax collection scheme as an alternative to the general tax collection scheme established by the Act,

AND WHEREAS the Council of the City of Prince George deems it desirable to establish such an alternative municipal tax collection scheme;

AND WHEREAS such an alternative municipal tax collection scheme will authorize the establishment of one or more dates on which all or part of the property taxes are due;

AND WHEREAS such a scheme will authorize the establishment of procedures for determining the amount of taxes due on each of the due dates and provide for the estimation of the amount of taxes payable in the year before the adoption of the annual tax rates and for adjustments to payments due after the adoption of that bylaw in order to take into account variations between the estimated and actual taxes payable;

AND WHEREAS such a scheme will also authorize the establishment of discounts, penalties and interest, and terms, conditions and procedure of payments of taxes in connection with such municipal tax collection scheme;

NOW THEREFORE, the Council of the City of Prince George, in open meeting assembled, **ENACTS AS FOLLOWS:**

Amended
by Bylaw

BL9125

1. That Council, pursuant to Section 235 of the *Community Charter* hereby establishes a municipal tax collection scheme as an alternative to the general tax collection scheme established by Section 366 of the *Local Government Act*.

BL9125

2. An owner of property may elect to pay under the general tax collection scheme during an annual period of July 1st to June 30th for that election to be effective in the current year. An owner of property must notify the Financial Officer of such election in writing. An owner of property who does not elect to go into the general scheme will be deemed to be included in the municipal scheme.

3. The current property taxes due in respect of a property on the Due Date shall be the total amount of current property taxes levied against that property for the calendar year in which the Due Date occurs.

4. The Due Date for current property taxes under the municipal tax collection scheme shall be the first Friday in July, except that if the first Friday in July is before July 2 of that year, the Due Date shall be the second Friday in July for that year.

BL9125

5. An owner of property who wishes to take part in the tax pre-payment plan established in Section 7 of this Bylaw shall sign and deliver to the Financial Officer of the City a Pre-Authorized Tax Pre-Payment/ Utility Payment Application substantially in the form

and content set forth in Schedule "A" attached to and forming part of this Bylaw, authorizing the automatic deduction from the owner's financial institution account and credit to the City of Prince George of monthly payments toward the current property taxes calculated on the basis set forth in this Bylaw. An owner of property wishing to take part in the tax pre-payment plan established in Section 7 of this Bylaw, but who does not wish to authorize automatic payments from a financial institution, may do so by providing payments of the same amount and on the same schedule as the pre-payment plan provides, through any payment method accepted by the City of Prince George.

6. So long as there are taxes in arrears or delinquent chargeable on the property in question, the owner will not be permitted to choose to pay taxes under the tax pre-payment plan established in Section 7 of this Bylaw.
7. For the purposes of this Bylaw:
 - (a) the amount of property taxes payable on the assessed value of land and improvements in respect of the current year shall be estimated, before the adoption of the annual schedule of tax rates for the current year, as being equal to the amount of property taxes payable on that property in respect of the previous year;
 - (b) if an owner was eligible for the provincial homeowner grant in respect of the taxes on a parcel of property for the previous year, the amount of property taxes payable on that parcel of property in respect of the current year shall be estimated, before the adoption of the annual schedule of tax rates for the current year, as being equal to the amount of property taxes payable on that parcel in respect of the previous year taking into account a homeowner grant in the same amount as in the previous year. For the purpose of clarification, in estimating the property taxes on a parcel for the current year, the City will assume that a continuing owner who was eligible for the homeowner grant in respect of that parcel in the previous year will continue to be eligible for the homeowner grant in the current year. It is the responsibility of the owner to claim the homeowner grant for the current year if eligible. It is the responsibility of the owner to inform the City of Prince George of any changes in eligibility for the grant.
 - (c) the amount of property taxes for the current year, estimated in section 7.(a) of this Bylaw, shall be paid in eleven (11) equal monthly installments on the 30th day of each month from and including the 30th day of July in the previous year to and including the 30th day of May in the current year, except in February of the current year in which case the payment shall be paid on the 28th day of that month;
 - (d) an additional monthly installment shall be due on the 30th day of June in the current year equal to the amount, if any, by which the amount of the property taxes for the current year exceeds the amount of the property taxes payable on that parcel in respect of the previous year; and
 - (e) if the amount of the property taxes for the current year is less than the amount of the property taxes payable on that parcel in respect of the previous year, the

amount paid in excess of the requirement for the current year shall be factored into the amount of taxes due in the next year, thereby reducing the total paid in the next year by the amount paid in excess during the current year.

- BL9125**
8. The eleven (11) tax pre-payments will attract a discount equivalent to simple interest paid at 3% below the prime lending rate as established by the principal banker to the Province on January 1st, April 1st, July 1st, and October 1st of each year. The discount or interest earned shall be calculated monthly and applied to the specified folio. Any pre-payment that is withdrawn for any purpose other than the payment of property taxes shall not attract the discount.
 9. If any monthly installment in respect of the current year's property taxes on a parcel of property is not honored by the financial institution on which it is drawn, the owner who authorized such withdrawal shall be responsible for the NSF charge or other fees or charges incurred by the City as a result of such non-payment of a monthly installment.
 10. If any two (2) consecutive monthly installment payments in respect of the current year's property taxes on a parcel of property fail to be honored by the financial institution on which they are drawn, or if the payment due to the City of Prince George by the owner of property is not made by the scheduled date in any two (2) consecutive months, that owner's privilege of continuing participation in the tax pre-payment plan set forth in this Bylaw for property taxes due on that parcel for the current year shall be cancelled. An owner whose participation in the tax pre-payment plan in respect of a parcel for the current year has been cancelled for non-payment of two (2) consecutive monthly installments will not be permitted to participate in the tax pre-payment plan until the next tax year. Further, an owner whose participation in the tax pre-payment plan in respect of a parcel for the current year has been cancelled for non-payment will be required to pay by the Due Date of the current year the remaining balance of the property taxes due on the parcel for the current year, together with any additional NSF or other fees or charges incurred by the City as a result of such non-payment of monthly installments.
- BL9125**
11. An owner of property who chooses at any time to leave the tax pre-payment plan must notify the Financial Officer for the City in writing in order for such change to be made. Upon receipt of such letter, the Officer in charge of financial administration for the City shall cancel any pending withdrawals of funds from the financial institution designated by the owner.
 12. The monthly installment payments of tax on property pursuant to the municipal tax collection scheme set forth in this Bylaw are non-refundable. If the property is sold by the owner, the owner may upon request obtain from the City a Tax Certificate that will indicate the total of the tax installment payments received by the City, including interest earned under Section 8 of this Bylaw, up to the date of issuance of the Tax Certificate. The owner can then make his or her own arrangements to have this information taken into account when making the final adjustments in the sales transaction in regard to the property.

Alternative Municipal Tax Collection Scheme Bylaw No. 7280, 2001 - CONSOLIDATED

**BL9125
BL9175**

13. If the tax on property is not paid in full by the Due Date, a penalty equal to 5% of the outstanding current year balance owing as of the Due Date shall be added to the balance due as soon as is practicable. If the tax on property is not paid in full by the second Friday in September of the current year, a further penalty equal to 5% of the outstanding current year balance owing as of the first day of October shall be added to the balance due as soon as is practicable.

**BL9125
BL9175**

14. An owner of residential classification property who is eligible for the provincial homeowners grant shall have a period of time between May 15th and the second Friday in September of the current year to apply for the grant, thus deferring the initial 5% penalty.

15. An owner of farm classification property who meets the deferral qualifications set forth in Schedule "B" of this Bylaw and whose application for deferral of tax has been approved by the City is entitled to extend the Due Date of the real property taxes on that farm classification property without penalty until October 31 of the current year.

16. Subject to the provisions of Section 14 and Section 15 of this Bylaw, the terms, conditions and procedures in relation to the payment of property taxes for all classes of owners shall be the same.

17. This Bylaw may be cited for all purposes as "Alternative Municipal Tax Collection Scheme Bylaw No. 7280, 2001".

READ A FIRST TIME THIS **7TH** DAY OF **MAY** , 2001

READ A SECOND TIME THIS **7TH** DAY OF **MAY** , 2001

READ A THIRD TIME THIS **7TH** DAY OF **MAY** , 2001

Third reading passed by a **UNANIMOUS** decision of Members of City Council present and eligible to vote.

ADOPTED THIS **14th** DAY OF **MAY** , 2001

BY A **UNANIMOUS** DECISION OF ALL MEMBERS OF CITY COUNCIL PRESENT AND ELIGIBLE TO VOTE.

Colin Kingsley
MAYOR

Don Schaffer
CLERK

Schedule "A" to Bylaw No. 7280, 2001



1100 Patricia Boulevard
 Prince George, BC, V2L 3V9
 Call 311 or (250) 561-7600
 www.princegeorge.ca

PRE-AUTHORIZED TAX PRE-PAYMENT / UTILITY PAYMENT APPLICATION

Folio: _____ Utility Acct: _____

Property Address: _____

Name: _____

Mailing Address: _____

City: _____ Province: _____ Postal Code: _____

Primary Phone: _____ Secondary phone: _____

Please enroll me in the following payment plan(s):

UTILITY PAYMENT PLAN Start Date: _____

TAX PRE-PAYMENT PLAN Start Date: _____

Taxes: expected home owner grant (please note that this is for calculation purposes only and is subject to eligibility):
 no grant basic grant additional grant

These services are for (check one): Personal Business Use

I may revoke my authorization at any time, by phone or in writing, subject to providing notice of thirty (30) days prior to the 30th day of the month. To obtain a sample cancellation form, or for more information on my right to cancel a PAD agreement, I may contact my financial institution or visit www.cdnpay.ca.

I/we have read and agree to the terms and conditions on this application form, and hereby authorize the City of Prince George to draw pre-authorized monthly payments from my/our account for the pre-payment of taxes and/or the payment of utilities on the 30th day of each month (28th day for February).

Signature of Account Holder: _____ Signature of Joint Account Holder (if applicable): _____

 name - please print name - please print
 Date: _____ Date: _____

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

TAX PRE-PAYMENTS AND UTILITY PAYMENTS ARE NOT REFUNDABLE
 ALL PROPERTY TAXES MUST BE PAID PRIOR TO ENROLLING IN THE TAX PRE-PAYMENT PLAN

Attach a void cheque, direct deposit form or counter cheque to this application.

date stamp	office use only entered tax _____ ut _____ Grant None <input type="checkbox"/> tax ____ pmts of \$ _____ RegAdd <input type="checkbox"/> ut \$ _____ Roll to Taxes Off <input type="checkbox"/>
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TAX PRE-PAYMENT PLAN and UTILITY PAYMENT PLAN TERMS AND CONDITIONS

Regular monthly payments will be withdrawn on the 30th day of each month (with the exception that the February withdrawal will be on the 28th). The City of Prince George will provide ten (10) days written notice to new applicants advising of the monthly payment amount and withdrawal dates.

Written notice will be provided to participants prior to a change in payment amount or payment date at least ten (10) days prior to the next withdrawal.

For property taxes, notification of the final withdrawal amount for the current year taxes to be withdrawn on June 30th and the new monthly payment amount towards the following year's taxes commencing with the July 30th withdrawal will be on the property tax notice.

For utilities, a statement of account will be sent out annually in January showing the utility charges and transactions on the account for the previous year as well as the new monthly payment amount for the current year commencing with the January 30th withdrawal. A statement of account may be sent out at other times during the year if there is a change to the utility rates that results in an adjustment to the monthly payment amount.

Any pre-authorized withdrawal returned by the bank for any reason other than a stop payment will result in a returned item fee. For the utility payment plan, the withdrawal amount will be added back to the utility account. For the tax pre-payment plan, the pre-payment will be reversed and penalties may apply. The participant's privilege of continuing participation in the plan will be cancelled if two (2) consecutive monthly installments fail to be honoured by the financial institution on which they are withdrawn.

TAX PRE-PAYMENTS and UTILITY PAYMENTS ARE NON-REFUNDABLE. If the property is sold, the City of Prince George shall provide a tax certificate that will indicate the total of the tax pre-payments with interest earned to date, and the balance on the utility account. This information can be taken into account by the Solicitor or Notary when making the final adjustments in the sales transaction.

TAX PRE-PAYMENT PLAN – ADDITIONAL TERMS AND CONDITIONS

IF ELIGIBLE FOR THE PROVINCIAL HOME OWNER GRANT, THE TAXPAYER MUST STILL APPLY ANNUALLY FOR THE HOME OWNER GRANT. The estimate of next year's pre-payment will be based on the taxpayer's continued eligibility for the grant. The home owner is responsible for advising the City of Prince George of any changes to their eligibility.

Taxes payable shall be estimated to be the same amount as the taxes levied in the previous year for that property, and shall be pre-paid in **eleven (11)** equal installments (July 30th to May 30th, with the exception that February withdrawal is on the 28th). If a taxpayer joins the program after July 30th, then the estimated taxes are divided by the remaining number of months up to and including the May 30th payment.

Variations between the estimated and actual taxes payable shall form the amount of the **twelfth (12th)** installment (June 30th).

In the event that there are taxes in arrears or delinquent chargeable on the property in question, the taxpayer will be precluded from participating in the tax pre-payment plan.

Tax pre-payments will attract a discount equivalent to simple interest paid at 3% below the lending prime rate as established by the principal banker to the Province on January 1st, April 1st, July 1st and October 1st of each year. The discount or interest earned shall be calculated monthly. Any pre-payment that is withdrawn for any purpose other than the payment of City of Prince George property taxes shall not attract the discount.

UTILITY PAYMENT PLAN – ADDITIONAL TERMS AND CONDITIONS

This plan is available for the payment of residential flat accounts.

If the payment plan is cancelled after the due date, the outstanding balance is due immediately and subject to the applicable penalty.

Schedule “B” to Bylaw No. 7280, 2001

DEFERRAL OF PENALTY FOR FARM CLASS (09) PROPERTIES

Application for extension of time.

You may apply to delay payment of property taxes on farm land if you are a farmer whose cash crops are not harvested until later in the year. Approved applications extend the first Friday in July property tax due date, without penalty, until October 31st of the current year.

Which farmers qualify?

This penalty-free time extension is provided to farmers who:

- are producing seasonal crops or livestock in the current tax year, on land classified as farm land (OIC property class 09) by BC Assessment;
- are unable to pay property taxes by the first Friday in July; and
- have applied in writing to the City of Prince George, Finance Department by the first Friday in July to request the time extension.

Which properties qualify?

Only properties which have been given farm land classification (09) by BC Assessment qualify for the time extension. In addition, the previous years' taxes on these properties must be paid in full.

You must apply to BC Assessment by October 31st, to be considered for the farm land classification for the following assessment and taxation years.

Applying for the first time?

If you own farm land and meet the qualifications, complete, sign and date the application form. Mail your application to the City of Prince George, Finance Department. You must list assessment folio numbers (folio numbers are also listed on your tax notice) of all individual farm properties for which the time extension is being requested. Your application must be received on or before the first Friday in July, to avoid the regular penalty after that date.

Do I have to apply each year?

No, once you have been approved for the extension of time this will automatically be renewed each year that you continue to qualify. You will be required to notify the City of Prince George, Finance Department of any changes in eligibility. You will be notified, by mail, of the folios that qualify and those that do not qualify for the extension of time. It is your responsibility to notify the City of Prince George of any errors, omissions or deletions and to note the extended due date printed on your tax notice.

It is important that we have your correct name and address. If either ownership or your name has changed, record the change at the Land Titles Office, as this is the only way our ownership records can be updated.



FINANCE DEPARTMENT

REVENUE SERVICES

1100 Patricia Blvd. | Prince George, BC, Canada V2L 3V9

p: 250.561.7600 | www.princegeorge.ca

APPLICATION FOR DEFERRAL OF PENALTY FOR FARM CLASS (09) PROPERTIES

FOR MORE INFORMATION:

On taxation:

On assessment and farm land classification:

Contact City of Prince George
1100 Patricia Blvd
Prince George BC V2L 3V9
phone: 311 or (250) 561-7600

Contact BC Assessment

Please list the folio numbers of ALL farm properties for which the extension of time is requested. Attach a separate sheet if more space is required to list your farm properties.

The following sections must be completed.

FOLIO: _____

PROPERTY ADDRESS: _____

FOLIO: _____

PROPERTY ADDRESS: _____

FOLIO: _____

PROPERTY ADDRESS: _____

NOTE: The time extension will not be approved until all arrears and delinquent taxes have been paid in full.

CERTIFICATION:

I/we apply to extend the due date for paying property taxes to October 31st for the properties listed above on this form and certify that I/we:

- Own the property classified as farm land by BC Assessment;
- Produce seasonal crops or produce or livestock on the farm land; and
- Cannot pay the current year taxes on farm land by the first Friday in July.

REGISTERED OWNER(S) NAME AS PRINTED ON THE PROPERTY TAX NOTICE:

TELEPHONE NUMBER:

OWNER(S) AUTHORIZED OFFICER SIGNATURE:

DATE SIGNED:
