

CITY OF PRINCE GEORGE
BYLAW NO. 9125, 2020

A Bylaw of the City of Prince George to amend “Alternative Municipal Tax Collection Scheme Bylaw No. 7280, 2001”.

WHEREAS Section 235 of the *Community Charter* 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 “Alternative Municipal Tax Collection Scheme Bylaw No. 7280, 2001”, has been adopted to establish procedures for determining the amount of taxes due on each of the due dates and authorized the establishment of penalties and interest, and terms, conditions and procedure of payments of taxes in connection with such municipal tax collection scheme;

AND WHEREAS, Council deems it desirable to amend the “Alternative Municipal Tax Collection Scheme Bylaw No. 7280, 2011”;

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

1. That the “Alternative Municipal Tax Collection Scheme Bylaw No. 7280, 2001” be amended as follows:
 - 1.1 that Section 1 be amended by deleting the words “Section 367 of the *Local Government Act*” and replacing them with the words “Section 235 of the *Community Charter*”;
 - 1.2 that Section 2 be amended by deleting the words “officer responsible for financial administration” and replacing them with the words “Financial Officer”;
 - 1.3 that Section 5 be amended by:
 - 1.3.1 deleting the words “Officer in charge of financial administration” and replacing them with the words “Financial Officer”; and
 - 1.3.2 deleting the words “Pre-Authorized Tax Payment Authorization Form” and replacing them with the words “Pre-Authorized Tax Pre-Payment/Utility Payment Application”;
 - 1.4 that Section 8 be amended by deleting the words “May 1st, and September 1st” and replacing them with the words “April 1st, July 1st, and October 1st”;
 - 1.5 that Section 11 be amended by deleting the words “Officer in charge of financial administration” and replacing them with the words “Financial Officer”;
 - 1.6 that Section 13 be amended by deleting the words “second Friday in September” and replacing them with the words “first day of October”;

- 1.7 that Section 14 be amended by replacing the words “second Friday in September” and replacing them with the words “first day of October”;
 - 1.8 that Schedule “A” “City of Prince George Pre-Authorized Tax Payment Application” be removed in its entirety and replaced with a new Schedule “A” “City of Prince George Pre-Authorized Tax Payment Application” in the form attached to and forming part of this Bylaw as Appendix “A”; and
 - 1.9 that Schedule “B” “Deferral of Penalty for Farm Class Properties (Classification 09)” be deleted in its entirety and replaced with a new Schedule “B” “Application for Deferral of Penalty for Farm Class (09) Properties” in the form attached to and forming part of this Bylaw as Appendix “B”.
2. The Mayor and Corporate Officer are hereby empowered to do all things necessary to give effect to this Bylaw.
 3. This Bylaw may be cited for all purposes as "Alternative Municipal Tax Collection Scheme Bylaw No. 7280, 2001, Amendment Bylaw No. 9125, 2020”.

READ A FIRST TIME THIS DAY OF , 2020.

READ A SECOND TIME THIS DAY OF , 2020.

READ A THIRD TIME THIS DAY OF , 2020.

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

ADOPTED THIS DAY OF , 2020,

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

MAYOR

CORPORATE OFFICER

SCHEDULE "A"



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

tax ____ pmts of \$ _____ Reg Add

ut \$ _____ Roll to Taxes Off

APPENDIX "A" to Bylaw No. 9125, 2020

SCHEDULE "A"

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”

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:

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

On assessment and farm land classification:

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:
