

# THE CORPORATION OF THE CITY OF ROSSLAND

## BYLAW #2382

### A BYLAW TO ESTABLISH A TAX AND UTILITIES PREPAYMENT PLAN

WHEREAS Section 235 of the *Community Charter (SBC Chapter 26)* authorizes the Council of the City of Rossland to provide for receiving payment of specified real property taxes by monthly instalments;

NOW THEREFORE, the Council of the City of Rossland, in open meeting assembled, hereby ENACTS AS FOLLOWS:

#### SHORT TITLE

1. (1) This Bylaw may be cited as the “TAX AND UTILITIES PREPAYMENT PLAN BYLAW.”

#### PLAN REGULATIONS

2. (1) The Council hereby establishes a monthly-preauthorized Tax and Utilities Prepayment Plan (hereinafter referred to as “the Plan”) for the taxpayers of the City.
  - (2) The Plan shall be renewable annually, and the Plan cycle shall commence in July of each year.
  - (3) The payment date for instalments under the Plan may be established by Council resolution from time to time.
3. (1) Taxpayers may subscribe to the Plan by submitting an application in a form prescribed by the City from time to time.
  - (2) Monthly instalments payable under the terms of the Plan shall be determined individually for each participating taxpayer in the following manner:
    - (i) one twelfth of the last property tax invoice, net of Home Owners Grant (where applicable), plus
    - (ii) one twelfth of the previous year’s utilities invoice, net of any penalties, plus
    - (iii) a percentage addition, to be determined from time to time, to compensate for an increase in taxes and/or user fees.
  - (3) The schedule of Plan instalments shall consist of eleven (11) equal payments calculated pursuant to this section and one (1) final instalment, being the outstanding balance remaining on the tax account at this time current taxes are invoiced.

4. (1) The Collector may accept a new subscription to the Plan at any time. Where the Collector accepts a new subscription after the start of a Plan cycle, the number of instalments and amount of each instalments shall be calculated pursuant to the formula established in this Bylaw and in proportion to the number of months remaining in the current Plan cycle.
5. (1) The Collector may cancel the continued participation in the Plan by any taxpayer if two consecutive instalments fail to be honoured by a financial institution.
6. (1) The form of payment under the Plan is by preauthorized direct transfer to a City account.
  - (2) Monthly instalments shall not be less than twenty dollars (\$20.00).
  - (3) Monthly instalments shall not be more than the amount determined by the formula established in this Bylaw.
7. (1) The Collector shall apply each monthly payment to the participant's tax and/or utility account as a prepayment.
8. (1) The interest rate payable for the Plan is established by Section 239 of the Community Charter.

#### **WITHDRAWAL FROM THE PLAN**

9. (1) A participant may, for any reason and on written request to the Collector, terminate participation in the Plan at any time.
  - (2) Where the Collector has received a written request of cancellation, and the utilities account and tax account are paid in full, surplus funds, including accrued interest shall be refunded.
  - (3) Where payments are made on behalf of the taxpayer by a third party, and where the Collector has received a written request of cancellation, surplus funds, including accrued interest, remaining in the prepayment account after the utilities account and tax account are paid in full, shall be refunded to the third party.
10. (1) Where a participant submits a written request for termination on the grounds that the property has been sold, and proof is provided with the request that the sale is completed, the Collector shall refund to the participant or the third party responsible for making the payments, the full balance of the prepayment account, including accrued interest.

**ENACTMENT**

3. (1) Bylaw #2059 is hereby repealed
- (2) This Bylaw shall come into full force and effect on the final adoption thereof.

READ A FIRST TIME	this 11th day of May, 2007
READ A SECOND TIME	this 11th day of May, 2007
READ A THIRD TIME	this 11th day of May, 2007
RECONSIDERED AND FINALLY ADOPTED	this 14 <sup>th</sup> . day of May, 2007

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MAYOR

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CITY CLERK