

THE CITY OF COURTENAY

BYLAW NO. 3085

A BYLAW TO PROVIDE FOR THE PROPERTY TAX INSTALMENT PAYMENT PLAN

WHEREAS the *Community Charter* allows for a municipality to provide any service that the council considers necessary or desirable;

AND WHEREAS for the purpose of encouraging the payment of taxes in the City of Courtenay it is deemed advisable to pass a bylaw for the acceptance by the Collector of monies to be applied to current and future date in payment of taxes and also provide terms and conditions upon which such monies shall be accepted and held in the bylaw;

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

A. GENERAL PROVISIONS

1. The Collector of Taxes of the City of Courtenay is hereby authorized and directed to accept from any person or persons, corporation or corporations, monies in payment of taxes on any parcel or real property by either:
 - a) a monthly payment of taxes program, or
 - b) periodic lump sum payments.
2. All payments received shall apply as payment or reduction of the tax account of the owner of the property at the time of making the payment, or may be applied upon the current year's taxes of any other property by the order of the person by whom such payments have been made.

B. MONTHLY PAYMENT OF TAXES PROGRAM

1. A taxpayer may pay or prepay property taxes in monthly instalments. The amount of the instalment which will be deducted each month from the bank account of the taxpayer (except June and July) by the City, will be:
 - a) an amount that is calculated by dividing the previous year's gross taxes, less the Provincial Home Owner Grant (if claimed), by 10 months, or
 - b) a set monthly fixed amount.
2. In order to be accepted for the monthly payment of taxes program, an eligible taxpayer must make application to the Collector of taxes by completing and returning to the Collector a properly completed Tax Instalment Payment Plan Application including:

- a) a written authorization from the eligible taxpayer to permit the City, through its employees and agents, to automatically withdraw payments by way of monthly deductions from the bank account of the eligible taxpayer for application to taxes on property identified in the application, and
 - b) a cheque or direct deposit form from the bank account identified pursuant to clause (a), which has been marked VOID.
3. Where monies received by the Collector in payment of taxes exceed the amount of taxes on the parcel of real property with respect to which the payments have been made, the Collector shall apply such excess amount in payment of taxes in the next applicable period.
 4. An eligible taxpayer may withdraw from the payment plan arrangement by providing the Collector of Taxes with written notice of withdrawal no less than 14 business days before the next instalment is due or at such time or in such other form as otherwise agreed upon by the Collector of Taxes, but in that event no monies paid into the plan will be returned or refunded.
 5. If the bank account identified in section 2 (a) of an eligible taxpayer does not, on the first banking day of two consecutive months, contain sufficient funds to cover the amount of the instalment to be deducted, the Collector of Taxes may immediately disqualify the eligible taxpayer from eligibility for the instalment arrangement and such arrangement shall thereupon be discontinued.

C. Bylaw "Advance Payment of Taxes Bylaw 2240, 2002" is hereby repealed.

D. This Bylaw may be cited for all purposes as "Property Tax Instalment Payment Plan Bylaw No. 3085, 2022"

Read a first time this 12th day of December, 2022.

Read a second time this 12th day of December, 2022.

Read a third time this 12th day of December, 2022.

Adopted this ____ day of _____, 2023.

Mayor Bob Wells

Corporate Officer, Adriana Proton