

**DISTRICT OF BARRIERE  
BYLAW NO. 0019, 2008**

.....  
A BYLAW TO ESTABLISH AN ALTERNATIVE TAX COLLECTION SCHEME  
AND INTEREST THEREON  
.....

WHEREAS the Local Government Act empowers District Council to establish an alternative municipal tax collection scheme and interest thereon; and

WHEREAS the Council of The District of Barriere deems it desirable to implement such a municipal tax collection scheme by way of a preauthorized monthly property tax prepayment plan for the taxpayers of the District of Barriere;

NOW THEREFORE the Council of The District of Barriere in open meeting assembled enacts the following:

1. The Council hereby establishes a property tax prepayment plan for the taxpayers of the District of Barriere.
2. Any person or corporation whose name appears on the District of Barriere property tax roll may apply to the Tax Collector to pay property taxes by equal monthly payments from August fifteenth (15<sup>th</sup>) of the year preceding, to May fifteenth (15<sup>th</sup>) of the year in which current taxes are due.
3. Maximum monthly payment amounts will be estimated using 1/10<sup>th</sup> of the net amount of taxes paid in the preceding year. Minimum monthly payment is Twenty-five Dollars (\$25.00).
4. Monthly payments will be:
  - a) charged directly to the owner's bank account on the fifteenth (15<sup>th</sup>) day of each month except the months of June and July.
5. All taxes on a specific property must be fully paid in order to entitle the owner to participate in this plan.

6. The difference between the taxes levied for the current year and the total monthly installments paid under the plan will be payable on or before the tax due date of the current year, any balance remaining unpaid after the tax due date will be subject to the penalty provisions outlined in Section 8 of this by-law.

7 The tax due date shall be July 2<sup>nd</sup> of the current year.

8 Any balance remaining unpaid after the tax due date will be subject to a Ten percent (10%) penalty.

9 A monthly payment dishonoured and returned for any reason from any financial institution shall have the current return cheque charge added and be charged back to the taxpayer's tax account. The Tax Collector may cancel the privilege of continuing in the plan if two consecutive monthly payments fail to be honoured.

10 Upon receipt of the said monies, the Tax Collector is empowered and required to credit the account, or accounts, toward which such monies are paid, with the amount thereof together **with interest** thereon calculated by the District at the rate of three and one-half percentage (3 1/2%) below the prime interest rate of that date, as established by the District of Barriere bankers for the period from the date of payment to the second day of July following, with both first and last dates being inclusive.

11 The taxpayers participating in Section 2 of this program shall provide the District with authority to debit their bank account each month by the amount calculated pursuant to Section 3 of this by-law.

12 A taxpayer participating in the program may withdraw from the program at any time, by submitting a written request to be removed from the program. Changes to participation or withdrawal may only occur once per year.

13 Monthly tax prepayments are non-refundable. If the property of a taxpayer is sold, the District will provide a Tax Certificate that will indicate the total of the payments to date including interest earned under Section 10 of this by-law. This information can be taken into account by the Solicitor or Notary when making the final adjustments to the sales transaction.

14 Any interpretation of the property tax prepayment plan regulations is the responsibility of the District Tax Collector.

15. This By-law may be cited as "District of Barriere Property Tax Prepayment Plan Bylaw Number 0019".

READ A FIRST TIME this 21st day of July, 2008

READ A SECOND TIME this 21st day of July, 2008

READ A THIRD TIME this 23rd day of July, 2008

ADOPTED this 23rd day of July, 2008

Original Signed by Mayor Fennell

Original Signed by Corporate Administrator