

# CITY OF WHITEHORSE

## BYLAW 90-72

A bylaw to provide for an instalment plan for property tax payment.  
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WHEREAS section 64(3)(c) of the *Assessment and Taxation Act* authorizes the Council of the City of Whitehorse to provide for the payment of taxes by regular instalments; and

WHEREAS the Council of the City of Whitehorse feels it would be beneficial to its taxpayers to provide them with the option of an Instalment Plan for the payment of property taxes;

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

1. This bylaw may be cited as the **Property Tax Instalment Plan Bylaw**.
2. The Instalment Plan for Property Tax Payment, attached hereto as Appendix "A" and forming part of this bylaw, is hereby adopted as a City of Whitehorse Policy.
3. Residential and non-residential taxpayers with no utility or tax charges in arrears will have the option of paying their current taxes in equal monthly instalments, January through December, of the current tax year.
4. No interest will be paid by the City on payments made prior to July 2 of each year.
5. Notwithstanding Section 65(2) of the *Assessment and Taxation Act*, no penalty or interest will be charged to the taxpayer on amounts outstanding after July 2 of each year, except as set out in Section 6 of this bylaw.
6. If a monthly instrument cheque is returned by the bank for any reason not attributable to the City, the participant will have fifteen (15) days from the date of the cheque to redeem it, otherwise the participant will be removed from the Instalment Plan and be subject to all currently applicable penalties and interest effective the date of the cheque.
7. This bylaw shall come into full force and effect on and from the first day of January, 1991.

READ a First and Second time this 10th day of December, 1990.

READ a Third time and finally PASSED this 13th day of December, 1990.

Original Signed by: Mayor "D. W. Branigan"

City Clerk "N. L. Huston"

# Property Tax Instalment Plan Bylaw 90-72

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## APPENDIX "A"

### **INSTALMENT PLAN FOR PROPERTY TAX PAYMENT**

- Purpose:** To develop guidelines for the establishment and implementation of a plan to allow for the payment of property taxes through post dated cheques.
- Policy:** That ratepayers of the City of Whitehorse shall have the right to enter into a plan to provide for the payment of property taxes, including local improvement charges, in equal monthly instalments.
- Eligibility:** Any ratepayer of the City of Whitehorse, provided ALL taxes, local improvement charges, interest charges, utility charges and penalties are paid on or before the 31st day of December of the preceding year.
- Action:** Those wishing to enter the plan will be required to submit in January of each year twelve (12) post-dated cheques, each equal to one-twelfth (1/12) of the estimated tax bill for the year.
- The cheques will be dated for the 15th or last day of each month.
- The estimate of the tax bill will be based on the prior year's tax levy plus a percentage equal to the increase in Municipal Taxes as determined during the Provisional Budget.
- The property owner's system file will be amended to reflect exemptions from penalties.
- If a monthly instalment cheque is resumed by the bank for any reason not attributable to the City, the participant will have fifteen (15) days from the date of the cheque to redeem it, otherwise the participant will be removed from the Instalment Plan and be subject to all currently applicable penalties and interest effective the date of the cheque.
- On December 15 or as soon as possible thereafter in each year, reminder notices will be sent to all rate payers which will advise of their outstanding account balance at that time.
- Any credit balances at the end of the year will remain on the account and will be used in reducing the following year's payments.
- Tax notices will continue to be sent out indicating total tax assessment and the existing balance outstanding.