

Taxes and Tolls - Procedures, Penalties & Interest Policy

Adopted date: May 11, 2022	Amended date: July 17, 2024	Next Review: 2027
----------------------------	-----------------------------	-------------------

OBJECTIVE

The objectives of this policy are as follows:

- To ensure taxes and/or tolls are collected in a timely fashion.
- To provide mechanisms to be initiated to collect taxes and tolls in arrears.
- To establish guidelines for providing timely and appropriate information to all Trustees not only as to the status of tax and tolls collections but also as the overall effectiveness of existing collection policies and practices

POLICY

The Van Anda Improvement District (VAID) Board of Trustees annually passes bylaws to fix Annual Water Tolls and Parcel Taxes to pay for services provided by the District.

Tolls and Taxes unpaid beyond the due date may be charged a late payment penalty, and interest at rates determined by the Provincial government.

The due date, amount of penalty due and the date upon which such penalty is to be charged will be stated annually in the Tolls and Taxation Bylaws passed by the Board of Trustees.

Allowance will be made for payments mailed and postmarked before the due date.

Overpayments will be credited to the taxpayers' account and applied to the following year's invoice. Duplicate payments may be returned.

Premises on which there are any water tolls or other charges owing for thirty days or longer past the due date may have the water shut off, following procedures in the Bylaw. There will be a fee for both shut off and turn on.

Metered water is invoiced quarterly, and payment is due upon receipt. If not paid within 15 business days, a penalty will be applied.

Where late payment penalties are not included in the payment if applicable, such charges will remain outstanding and owing to the Improvement District.

Application to have such fees written off or forgiven shall be made in writing to the Board of Trustees for consideration. Consideration for writing off fees and penalties will be on an exceptional basis and may be granted by the Board in some circumstances such as, but not limited to, death of a property owner, or serious illness.

POLICY

A Court of Revision is held every year in February, where Trustees will listen and resolve issues regarding water tolls and parcel tax assessments.

PROCEDURE

- Annual Invoice - An invoice for Annual Water Tolls and Parcel Taxes will be sent to all property owners in a timely manner, usually in January.
- Due Date - Tolls and Taxes are due and payable on or before the date specified in the current bylaws for Parcel Taxes and Water Tolls.
- Overdue Accounts - If by the due date, full payment has not been made, or a payment plan arranged with the District and the first payment made, the account is considered overdue and assessed a late payment penalty as determined by bylaw.
- Past Due Notice - For overdue accounts, a "Past Due" notice is mailed.
- Final Notice - If full payment is not received by 15 business days after the date on the Past Due letter, a Final Notice is mailed. Owner has 15 business days from the date of the Final Notice is issued to remit payment in full.
- 24 Hour Water Cut Off Notice - If full payment is not received by 15 business days after the date on the Final Notice, a 24-Hour Cut-Off Notice is delivered.
 - If full payment is not received within 24 hours of receiving the notice, service will be disconnected.
 - When service has been disconnected for nonpayment, the account must be paid in full before service is restored, including disconnection and reconnection charges.

PAYMENT OPTIONS

- Online banking:
 - at First Credit Union only
 - for the account number, use PID with no hyphens or spaces.
- E-transfer:
 - to contact@vananda-id.ca
 - must include PID # and name on memo line
 - this is set up to have no answer required.
- Cheque or money order:
 - made payable to Van Anda Improvement District
 - include PID # and name
 - an additional charge as defined in the Miscellaneous Fees & Charges Bylaw will be applied to NSF cheques.
- Payment plan
 - See below.

POLICY

PAYMENT PLANS

Payment may be spread over up to 8 monthly payments due on or before the 15th of each month of the payment plan.

- An administration fee as determined in the Miscellaneous Fees and Charges Bylaw shall be added to the total.
- The last acceptable payment is October - the eighth month from and including March.
- To avoid a late payment penalty, the owner must do the following before the due date:
 - Fill and return the form included in the invoice, or contact us by mail or email with payment plan details AND
 - Provide postdated cheques OR make the first payment.
- Post-dated cheques will be deposited by VAID at our earliest opportunity.
- When payments are made as scheduled, accounts will not be charged the late payment penalty.
- While on a payment plan, missed payments shall incur a missed payment penalty fee as determined by the Miscellaneous Fees and Charges Bylaw.
- Payment plans do not carry over to the next year and must be arranged each year.
- Payment plans may not be available to every account.

ANNUAL PAYMENT PLAN

An annual payment plan may be offered to owners who have struggled with the standard payment plan. This can be tailored to the individual's income schedule.

RELATED DOCUMENTS

- Water Tolls Bylaw
- Taxation Bylaw
- Miscellaneous Fees and Charges Bylaw