

Mayne Island Improvement District Information About Property Taxes

Under the Letters Patent [1964](#) and [1983](#) issued by the Province of British Columbia, the Mayne Island Improvement District is empowered to levy taxes to support the provision of fire protection, garbage collection and the operation of the Mayne Island Health Centre “and all matters incidental thereto”.

The Provincial Government, Ministry of Finance collects the taxes for the Fire Protection portion on behalf of local governments, but the local government (Mayne Island Improvement District) must collect the taxes for the Health Centre which includes the heliport. The annual invoice you receive from the Mayne Island Improvement District is a Tax Notice based on information received from the BC Assessment Authority. It is not a voluntary payment.

The Procedure is as follows:

1. A bylaw is passed by the elected Board of Trustees and approved by the Ministry to Tax properties for sufficient funds to provide the services as designated in the Letters Patent.
2. Office of the Surveyor of Taxes provides an Assessment Roll to the Improvement District
3. Tax Notices are calculated and mailed to all property owners for payment.

IF TAXES ARE NOT PAID:

1. Reminder Notices are sent to all property owners
2. Interest and Penalties begin to accrue;
3. Registered Letter is sent to all property owners
4. If Taxes are owed for 24 months or longer, the Ministry of Community, Sport and Cultural Development is advised
5. The Ministry sends a letter to all property owners ¹

¹ The following is an excerpt from a letter from the Ministry of Community, Sport and Cultural Development, (formerly known as Ministry of Community & Rural Development) that was mailed to all property owners who are delinquent in paying their Mayne Island Health Centre & Heliport Tax Levies: *“We have been advised by the above named Improvement District that your property namely,, is subject to tax sale and that it is the intention of the district to proceed against your property in the near future.*

Before the District sells the property by tax sale, it is our policy to write to those property owners affected and advise them. Under the tax sale procedure pursuant to section 762 of the Local Government Act, once your property is sold, title to the land immediately passes to the successful bidder; there is no period of redemption. Once the property is sold at tax sale you lose it with no recourse.

This letter is being forwarded to you in order that there is no doubt as to what would happen if the taxes outstanding, including interest, are not paid prior to the tax sale. In view of this, we advise you to immediately contact the Improvement District for the amounts outstanding and to make arrangements for payment. The Improvement District can be contacted at:

Mayne Island Improvement District, PO Box 19, Mayne Island, BC V0N 2J0 250-539-5116

If Payment Has Been Made Prior To Receipt Of This Letter Of All Improvement District Taxes And Charges Owing For 24 Months Or Longer, Please Disregard This Notice.

6. Improvement District notifies lawyers to proceed to Tax Sale² and enacts charges under Mayne Island Bylaw 104³
7. Lawyers send a registered letter and usually a courtesy telephone call to all property owners, with a copy of the letter being sent to all parties with “an interest” in the property (Eg: Mortgage holders)
8. After 67 days, if taxes are still not paid in full, the Tax Sale proceeds under the terms in the Ministry letter, with public notice having also been given.

References:

- a. [Local Government Act](#)
- b. [Taxation \(Rural Area\) Act](#)
- c. [Assessment Act BC](#)
- d. Province of BC, Ministry of Finance: [Property Taxes](#) for information on various tax programs run by the Ministry of Finance. Eg: tax deferrals, home owner grants

² excerpt from Section 762 of the [Local Government Act](#):

Tax sale for recovery of taxes

762 (1) *In addition to all other remedies for the recovery of taxes, including percentage additions and interest, the improvement district*

(a) may hold a tax sale and there sell at public auction all the land on which there are taxes owing to the improvement district for 24 months or longer at the date of the sale, and

(b) must hold such a tax sale at least once in each year.

³ excerpt from: Bylaw No. 104 cited as the “Health Centre & Heliport Taxation Sale Charge Bylaw 2010”, which was registered in the office of the Inspector of Municipalities on September 30th 2010.

The Trustees of the Mayne Island Improvement District ENACT AS FOLLOWS:

1. *There is hereby fixed and made payable to the Mayne Island Improvement District against each parcel of land proposed to be sold at tax sale, a charge not to exceed One Thousand Dollars (\$1,000). This charge is to cover all actual costs incurred including, but not limited to legal fees levied to undertake the process, administration, postage, advertising and hall rental.*

2. *The aforementioned charge shall form part of the upset price of the parcel being sold at tax sale, pursuant to Section 762 of the Local Government Act.*

This Bylaw may be viewed in its entirety on the MIID website [Bylaws page](#).