

Mayne Island Improvement District

Health Centre Taxes Procedures, Penalties & Interest Policy

The Board of Trustees from time to time passes bylaws to enable the collection of Taxes to operate the Mayne Island Health Centre and Medical Evacuation Heliport. Taxes unpaid beyond the due date may be charged a late payment penalty, and interest at rates determined from time to time 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 Taxation Bylaw passed by the Board of Trustees.

PROCEDURE

- Tax Notices will be sent to all property owners in a timely manner, no later than June 1.
- Taxes are due on the first business day of July.
- Taxpayers whose taxes are unpaid by the due date shall have a penalty fee as determined by bylaw, added to their Tax account.
- Allowance will be made for payments mailed and postmarked before the due date.
- 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.
- Overpayments will be credited to the taxpayers' account and applied to the following year's tax levy.
- Overpayments of over \$20.00 may be refunded **upon request**.
- Duplicate payments may be returned.

The Board will, from time to time, review the rates and conditions for charging or writing off penalties.