

District of Lantzville

Incorporated June 2003



Parcel Tax Refund Program

Contents

BACKGROUND	2
COUNCIL DIRECTION	2
IMPACTED FOLIOS	2
LEGISLATION	2
INTEREST	2
PENALTY ADJUSTMENT	3
FUNDING SOURCE	3
ELIGIBILITY	4
REFUND	4
SPECIAL CONSIDERATIONS	4
CHANGE OF ADDRESS	4
CHANGE OF NAME	4
DEATH OF FORMER OWNER	4
DIVORCE – SEPARATION – MULTIPLE OWNERS	4
DOCUMENTATION REQUIREMENTS	4
ADVERTISEMENT OF REFUND PROGRAM	4
REQUIRED ACTION	4
CONTACT INFORMATION	5
SCHEDULE ‘A’ – IMPACTED RESIDENTS	6
SCHEDULE ‘B’ – REFUND REQUEST FORM	7
SCHEDULE ‘C’ – PARCEL TAX REFUND, RELEASE AND SETTLEMENT AGREEMENT	8

BACKGROUND

The District of Lantzville Council directed a Finance Systems Review. It was discovered during the review that the application of the following Parcel Tax Levy Bylaws was incorrectly applied against some owners of manufactured home during, approximately, the period 2003 – 2016:

- District of Lantzville Regional Parks and Trails Parcel Tax and Assessment Roll Preparation Bylaw; and;
- Section 4 of the District of Lantzville Tax Rates Bylaw; and
- District of Lantzville Sanitary Sewer Collection System – Phase 1 Local Area Service Bylaw.

COUNCIL DIRECTION

The District of Lantzville Council has provided direction that the District will be refunding the owners of Manufactured homes for improperly collected Parcel Taxes from 2003-2016

IMPACTED FOLIOS

Schedule ‘A’ contains a listing of impacted Folio (Roll) Numbers and Civic Address.

LEGISLATION

The *Community Charter* defines a Parcel as any lot, block or other area in which land is held or into which it is subdivided, but does not include a highway and a parcel tax as a tax imposed on the basis of a single amount for each parcel, the taxable area of a parcel or the taxable frontage of a parcel.

Folios with a mobile home are for the improvement value of the mobile home only and do not contain any land. As such, the legislation does not allow for parcel taxes to be levied against mobile homes where there is no land included on the folio.

Sections 203-209 of the *Community Charter* provide for the creation of the parcel tax roll, and section 200 allows for a Council, by bylaw, to impose a parcel tax.

INTEREST

In accordance with section 239 of the *Community Charter* and section 1 of *B.C. Reg. 426/2003* interest will be paid on the refund of taxes.

Section 239 of the *Community Charter*

Interest on overpayment of taxes

239 (1) If a person is refunded an amount of taxes paid under this Act, the municipality must pay the person interest at the rate prescribed under subsection (2).

(2) The Lieutenant Governor in Council may prescribe a rate of interest for the purposes of this section.

The Lieutenant Governor in Council prescribed rates may be viewed at:
http://www.cscd.gov.bc.ca/lgd/infra/financial_circulars/interest_overpayment.htm

Section 1 of B.C. Reg. 426/2003

Interest on overpayment of municipal taxes

1 (1) The following rules apply to interest payable under section 239 [*Interest on overpayment of taxes*] of the *Community Charter*;

- (a) the interest is payable from the later of
 - (i) September 1 of the year in which the taxes are due, and
 - (ii) if the payment is made after July 2 of the year in which the taxes are due, the 61st day after the payment is made;
 - (b) the interest rate, during each successive 3 month period beginning on April 1, July 1, October 1 and January 1 in every year, is 2% below the prime lending rate of the principal banker to the Province on the 15th day of the month immediately preceding that 3 month period;
 - (c) the interest is to be compounded monthly and calculated on the number of days since
 - (i) the last compounding of interest, or
 - (ii) if no previous compounding has occurred, the interest commencement date;
 - (d) interest stops running on the day
 - (i) an instrument capable of effecting payment of the money owed is delivered or mailed to the person to whom it is owed, or
 - (ii) payment is made.
- (2) Subsection (1) does not operate to require the payment of an amount of interest less than \$5.

PENALTY ADJUSTMENT

Penalties and related arrears and delinquent interest will be reversed if the penalty or interest was applied as a result of a late payment from an incorrectly applied parcel tax. Interest on the overpayment of municipal taxes will be added to the refund in these cases.

FUNDING SOURCE

Refunds relating to the District of Lantzville Regional Parks and Trails Parcel Tax and Assessment Roll Preparation Bylaw and Section 4 of the District of Lantzville Tax Rates Bylaw will be funded by General Surplus, while refunds relating to District of Lantzville Sanitary Sewer Collection System – Phase 1 Local Area Service Bylaw will be funded by Sewer Surplus.

ELIGIBILITY

To be eligible for the Parcel Tax Refund Program, the folio must have no Land Assessment and include an incorrectly applied Parcel Tax during the refund period of 2003-2016. If there is Land Assessment for any of the General Taxable Value, School Taxable Value, or Hospital Taxable Value in a given year, it will be determined that the folio contained a parcel of land. Each year will be examined separately.

REFUND

All property owners, current and former must complete, sign and submit “Schedule B - Refund Request Form” and submit along with any supporting documentation as required. For current owners, the refund will first be applied against any outstanding property taxes, with the balance distributed as a cheque to the mailing address for the folio. For former owners, the refund cheque will be mailed to the address provided on the Refund Request Form.

SPECIAL CONSIDERATIONS

CHANGE OF ADDRESS

Please include a copy of a government issued ID showing your current address. Include the dates you resided at an impacted folio on the Refund Request Form.

CHANGE OF NAME

Please include a copy of a government issued document showing the change of name, such as a marriage certificate.

DEATH OF FORMER OWNER

Please provide the District with a copy of the Death Certificate and information on the status of the estate. The District can issue a cheque to the estate of a former resident. If the estate is closed, please contact the District. In cases where a second owner was listed on title, the refund will be issued to the second owner.

DIVORCE – SEPARATION – MULTIPLE OWNERS

One refund cheque will be issued in name of all owners on title. If requested, the refund can be split equally between multiple owners and refund issued with multiple cheques. Provide a copy of a government issued document showing the change of name if applicable.

DOCUMENTATION REQUIREMENTS

Ownership changes after Revised Roll issued – need to prove date of ownership change.

ADVERTISEMENT OF REFUND PROGRAM

The Parcel Tax Refund program will be advertised through the following locations:

- District of Lantzville Website: <http://www.lantzville.ca/>
- Through social media, including the District’s Twitter and Facebook accounts

- Newspaper advertisements
- Press release
- Letters to impacted current residents
- On the District's notice board

REQUIRED ACTION

Prior to December 31, 2017

- Complete Refund Request Form (Appendix B)
- Complete Home Owner Grant Refund, Release and Settlement Agreement (Appendix C)

CONTACT INFORMATION

The Refund Request Form, along with supporting documentation can be dropped off or mailed to:

District of Lantzville
7192 Lantzville Road
PO Box 100
Lantzville, BC, V0R 2H0

Documents may also be emailed to finance@lantzville.ca

Questions regarding the Parcel Tax Refund Program can be directed to:

Ms. Jeannie Beauchamp, CPA, CGA, MBA
Director of Financial Services
(250) 390-4006
Jeannie@Lantzville.ca

Personal information collected or provided on the Request for Refund Form or the Refund, Release and Settlement Agreement, is collected to assist in the Home Owner Grant Refund Program under the general authority of the *Community Charter* and will only be used for purposes related to your application for a refund. The personal information will be protected in accordance with the access and privacy provisions of the *Freedom of Information and Protection of Privacy Act*. If you have any questions, please contact the Director of Corporate Administration at 250.390.4006.

SCHEDULE 'A' – IMPACTED RESIDENTS

Folio Number	Civic Address	Folio Number	Civic Address
350 08141.003	6917 OWEN RD	350 70160.254	25 - 6820 PARKLANDS PL
350 70150.010	1 - 6990 DICKINSON RD	350 70160.260	26 - 6820 PARKLANDS PL
350 70150.020	2 - 6990 DICKINSON RD	350 70160.270	27 - 6820 PARKLANDS PL
350 70150.032	3 - 6990 DICKINSON RD	350 70160.282	28 - 6820 PARKLANDS PL
350 70150.041	4 - 6990 DICKINSON RD	350 70160.290	29 - 6820 PARKLANDS PL
350 70150.051	5 - 6990 DICKINSON RD	350 70160.401	4A - 6820 PARKLANDS PL
350 70150.060	6 - 6990 DICKINSON RD	350 70531.011	1 - 7071 LANTZVILLE RD
350 70150.070	7 - 6990 DICKINSON RD	350 70531.020	2 - 7071 LANTZVILLE RD
350 70160.011	1 - 6820 PARKLANDS PL	350 70531.061	6 - 7071 LANTZVILLE RD
350 70160.020	2 - 6820 PARKLANDS PL	350 70531.070	7 - 7071 LANTZVILLE RD
350 70160.031	3 - 6820 PARKLANDS PL	350 70531.080	8 - 7071 LANTZVILLE RD
350 70160.040	4 - 6820 PARKLANDS PL	350 70531.091	9 - 7071 LANTZVILLE RD
350 70160.052	5 - 6820 PARKLANDS PL	350 70531.102	10 - 7071 LANTZVILLE RD
350 70160.060	6 - 6820 PARKLANDS PL	350 70531.110	11 - 7071 LANTZVILLE RD
350 70160.061	6 - 6820 PARKLANDS PL	350 70531.120	12 - 7071 LANTZVILLE RD
350 70160.071	7 - 6820 PARKLANDS PL	350 70531.130	13 - 7071 LANTZVILLE RD
350 70160.084	8 - 6820 PARKLANDS PL	350 70531.141	14 - 7071 LANTZVILLE RD
350 70160.090	9 - 6820 PARKLANDS PL	350 70531.151	15 - 7071 LANTZVILLE RD
350 70160.100	10 - 6820 PARKLANDS PL	350 70531.173	17 - 7071 LANTZVILLE RD
350 70160.111	11 - 6820 PARKLANDS PL	350 70531.183	18 - 7071 LANTZVILLE RD
350 70160.120	12 - 6820 PARKLANDS PL	350 70531.190	19 - 7071 LANTZVILLE RD
350 70160.132	13 - 6820 PARKLANDS PL	350 70531.201	20 - 7071 LANTZVILLE RD
350 70160.142	14 - 6820 PARKLANDS PL	350 70531.210	21 - 7071 LANTZVILLE RD
350 70160.151	15 - 6850 PARKLANDS PL	350 70531.220	22 - 7071 LANTZVILLE RD
350 70160.152	15 - 6820 PARKLANDS PL	350 70570.006	2 - 7134 BLACKJACK DR
350 70160.160	16 - 6820 PARKLANDS PL	350 70570.008	74 - 7134 BLACKJACK DR
350 70160.170	17 - 6820 PARKLANDS PL	350 70570.010	1 - 7134 BLACKJACK DR
350 70160.182	18 - 6820 PARKLANDS PL		
350 70160.192	19 - 6820 PARKLANDS PL		
350 70160.200	20 - 6820 PARKLANDS PL		
350 70160.210	21 - 6820 PARKLANDS PL		
350 70160.223	22 - 6820 PARKLANDS PL		
350 70160.232	23 - 6820 PARKLANDS PL		
350 70160.243	24 - 6820 PARKLANDS PL		

SCHEDULE 'B' – REFUND REQUEST FORM

A. PROPERTY INFORMATION

Folio:	Civic address:
Ownership Dates:	
From:	To:

B. OWNERSHIP INFORMATION *(as registered on title at time of ownership)*

OWNERS NAME <i>(as registered on title at time of ownership)</i>	ADDRESS FOR REFUND

C. NAME CHANGE *(provide documentation)*

Name on title:	Name change:
----------------	--------------

D. DEATH OF FORMER OWNER *(provide death certificate)*

Refund payable to Estate of: <i>Owners name as registered on title</i>
Refund payable to "OTHER" <i>Documentation required</i>

E. RECEIPT OF REFUND *(select one option)*

Option 1: One cheque to include 100 % of refund payable all owners on title	<input type="checkbox"/>
Option 2: Individual cheques with proportional refund payable to each owner	<input type="checkbox"/>

F. SUBMITTED BY *(one owner may request refund on behalf of all owners)*

Name:	
Signature:	Date:
Email:	Phone:

SCHEDULE 'C'

PARCEL TAX REFUND, RELEASE AND SETTLEMENT AGREEMENT

BETWEEN:

THE DISTRICT OF LANTZVILLE (the "District")

AND:

OWNER #1 NAME: _____

OWNER #2 NAME (if applicable): _____ (the "Owner(s)")

Background

From approximately 2003 to 2016, the District incorrectly applied parcel taxes against some owners of manufactured homes based upon irregularities (the "Irregularities") in the following bylaws:

- *District of Lantzville Regional Parks and Trails Parcel Tax and Assessment Roll Preparation Bylaw No. 56, 2007;*
- *District of Lantzville Tax Rates Bylaw No. 117, 2015;* and
- *District of Lantzville Sanitary Sewer Collection System – Phase 1 Local Area Service Bylaw No. 47, 2007,*

(including their respective amendment, predecessor and successor bylaws, collectively referred to as the "Bylaws").

After conducting a Finance Systems Review, the District identified the Irregularities and District Council determined that affected manufactured home owners should be refunded for the collection of parcel taxes arising from the Irregularities (the "Incorrect Collections").

The Owner(s) has/have been identified as (a) manufactured home owner(s) affected by the Irregularities who should be refunded for the Incorrect Collections.

The parties have agreed to the refund for Incorrect Collections by the District to the Owner(s) on the terms and conditions of this Settlement Agreement.

IN CONSIDERATION OF THE PROMISES AND THE COVENANTS, AGREEMENTS, REPRESENTATIONS, WARRANTIES AND PAYMENTS IN THIS AGREEMENT, THE PARTIES COVENANT AND AGREE AS FOLLOWS:

1. The Owner(s) and District agree that the District will pay the Owner(s) \$_____ in full and final satisfaction of any and all claims, actions, suits, liability(ies), costs, debt, or damages, howsoever and whensoever arising as a result of or in connection with the Irregularities or Incorrect Collections (collectively, "Claims").
2. The Owner(s) hereby waive(s), discharge(s), and release(s) the District from any and all manner of Claims, including, without limitation, any legal proceedings against the District concerning the validity of the bylaws containing the Irregularities.
3. The promises, obligations and covenants in this Agreement bind and inure to the benefit of the parties hereto, as well as anyone claiming by or through either of the parties, including without limitation their insurers, successors, heirs, beneficiaries, executors, administrators, trustees, assigns, employees, directors, officers, shareholders, and receivers.

4. Nothing in this Agreement shall be construed as an admission of liability of wrongdoing of any kind, by either party.
5. This Agreement is a binding contract and not a mere recital or expression of understanding.
6. This Agreement may be validly executed in counter-parts.
7. This Agreement contains the entire agreement between the parties, and supersedes the terms of any previous agreements, understandings, or communications between them.

IN WITNESS WHEREOF the parties hereto have executed this Agreement as indicated below.

<p>OWNER #1</p> <p>_____)</p> <p>Owner #1 Name (please print))</p> <p>_____)</p> <p>Owner #1 Signature)</p> <p>_____)</p> <p>Owner #1 Current Mailing Address)</p> <p>_____)</p> <p>Address (continued))</p> <p>_____)</p> <p>Owner #1 Telephone and Email)</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>WITNESSS</p> <p>SIGNED, SEALED AND DELIVERED in the presence of:</p> <p>_____)</p> <p>Name</p> <p>_____)</p> <p>Address</p> <p>_____)</p> <p>Occupation</p> <p>_____)</p> <p>Signature Date</p>
---	---	--

<p>OWNER #2</p> <p>_____)</p> <p>Owner #2 Name (please print))</p> <p>_____)</p> <p>Owner #2 Signature)</p> <p>_____)</p> <p>Owner #2 Current Mailing Address)</p> <p>_____)</p> <p>Address (continued))</p> <p>_____)</p> <p>Owner #2 Telephone and Email)</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>WITNESSS</p> <p>SIGNED, SEALED AND DELIVERED in the presence of:</p> <p>_____)</p> <p>Name</p> <p>_____)</p> <p>Address</p> <p>_____)</p> <p>Occupation</p> <p>_____)</p> <p>Signature Date</p>
---	---	--

THE DISTRICT OF LANTZVILLE by its authorized signatory (no witness required):

(Print Name and Title)

(Signature)