

Policy (FD) 3.1 FIRE PROTECTION ACCOUNTING, BILLING AND COLLECTION

This Policy replaces all previous Fire Protection Accounting, Billing and Collection policies.

Policy Resolution: WHEREAS Fire protection is provided by the District through volunteer fire fighters from the community, and

WHEREAS funds to purchase equipment and operate the fire department are raised through property taxes collected by the Provincial Assessor and Collector and through direct billing to properties deemed tax exempt from paying taxes by legislation, the trustees resolve the following process for accounting, billing and collection:

1. In September of each calendar year, the trustees will review the Fire Departments projected and actual income and expenses for at least the previous three years to determine trends. With this information, the trustees establish a budget for expenses for the next calendar year.
2. The Administrator/Financial officer uses this budget to prepare the bylaws for collecting the funds. The amount calculated comes from two sources, taxation and direct billing to tax exempt properties. The Ministry of Community Services provides the value for all taxable lands within the District boundaries. The value for tax exempt lands is obtained from the most recent revised BC Assessment Roll book for that calendar year, usually released in March.
 - 2.1. The two totals are added together and the mill rate is determined using a formula approved by the Ministry of Community Services.
 - 2.2. Each October, the trustees pass:
 - 2.2.1. A Fire Protection Taxation bylaw for levying taxes on the land and improvements within the District for fire protection. The bylaw sets the amount needed from the taxable land base to operate the Fire Department for the following calendar year.
 - 2.2.2. A fire Protection Bylaw establishing a charge for fire protection service for the following calendar year, on all land and buildings or improvements located within the District boundaries that are exempt in legislation from paying property taxes.
3. Once the bylaws have been registered with the provincial government, usually by mid-November and always before December 31st, the District invoices the tax exempt properties directly for Fire Protection for the following year.
4. February 1st of the new year, all outstanding invoiced amounts become overdue.
 - 4.1. Interest on overdue accounts may be charged as established by the Taxation (Rural Area) Act.
5. The following spring, the Provincial Assessor and Collector levies and collects the annual operating costs for the current calendar year on behalf of the Improvement District from taxable properties within the district's boundaries. This amount is deposited directly into the Hagensborg Waterworks District's account.

Date Adopted: 01.19.15