

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

BYLAW NO. 3025

A Bylaw to establish an alternative tax collection scheme that establishes when penalties are added to unpaid property taxes

WHEREAS section 235 of the *Community Charter* provides that a Council may, by bylaw, establish an alternate tax collection scheme

NOW THEREFORE, the Council of the Corporation of the Township of Esquimalt, in open meeting assembled, enacts as follows:

1. This Bylaw may be cited as the “**ALTERNATIVE MUNICIPAL COLLECTION TAX SCHEME BYLAW, 2021, NO. 3025.**”
2. In this bylaw,

“collector”

means the municipal officer assigned responsibility as the collector of taxes for the municipality
3. If all or part of the property taxes for the current year for a parcel of land and its improvements on the assessment roll remain unpaid after the first working day in July of the year those taxes are levied, the collector will add to the said unpaid property taxes a penalty equal to 10% of the portion that remains unpaid.
4. The penalties referred to in section 3 are due as part of the property taxes for the current year for the parcel of land and its improvements.
5. The penalties referred to in section 3 are subject to abatement where penalties would otherwise be applied and:
 - (i) the property owner is eligible for, and subsequently claims, the current year's a Home Owner Grant and applies for the grant on, or before, the first working day of September, the penalty shall not be applied to that portion of the taxes outstanding which was equal to the current year's Home Owner Grant.
 - (ii) When a property owner is eligible, and applies, for a Home Owner Grant on or before the first working day in July, and that claim is in whole, or in part, disallowed due to errors in the form's completion, upon correcting and approval of the claim before the first working day in September, the penalty shall be reversed on the portion of the taxes outstanding which is equal to the Home Owner Grant.
6. Under section 235(2) of the *Community Charter*, a property owner may elect, by giving written notice, during the 12 month period ending May 15th of the current year to pay under the general tax scheme.

Alternative Municipal Tax Collection Scheme Bylaw, 2020, No. 2998 is hereby repealed.

Read a first time by the Municipal Council on _____, 2021.

Read a second time by the Municipal Council on _____, 2021.

Read a third time by the Municipal Council on _____, 2021.

ADOPTED by the Municipal Council on _____, 2021.

BARBARA DESJARDINS
MAYOR

RACHEL DUMAS
CORPORATE OFFICER