

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

BYLAW NO. 2998

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, 2020, NO. 2998.**”
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:
 - a) after the last working day in September 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. 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.

Read a first time by the Municipal Council on ____ day of _____, 2020.

Read a second time by the Municipal Council on ____ day of _____, 2020.

Read a third time by the Municipal Council on ____ day of _____, 2020.

ADOPTED by the Municipal Council on ____ day of _____, 2020.

BARBARA DESJARDINS
MAYOR

RACHEL DUMAS
MUNICIPAL CLERK