

A BYLAW OF THE CITY OF VICTORIA

The purpose of this bylaw is to establish an alternative tax collection scheme that establishes when penalties are added to unpaid taxes

Under its statutory powers, including section 235 of the *Community Charter*, the Municipal Council of The Corporation of the City of Victoria enacts the following provisions:

1. Title
2. Definitions
3. Penalties
4. General Scheme Election
5. Penalty Abatement

Title

- 1 This Bylaw may be cited as the " ALTERNATIVE MUNICIPAL TAX COLLECTION SCHEME BYLAW No. 20-039" .

Repeal

- 2 Alternative Municipal Tax Collection Scheme Bylaw No. 13-016 is hereby repealed.

Definitions

- 3 In this bylaw,

“collector”

means the municipal officer assigned responsibility as collector of taxes for the municipality.

Penalties

- 4 (1) If all or part of property taxes for the current taxation year for a parcel of land and its improvements on the assessment roll remain unpaid:
 - a) 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 5% of the portion that remains unpaid; and,
 - b) after the first 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 an additional 5% of the portion that remains unpaid.

(2) The penalties referred to in section 2 are due as part of the property taxes for the current year for the parcel of land and its improvements.

Penalty Abatement

5 (1) Where penalties would otherwise be applied, and the property owner is eligible for and subsequently claims the current year’s Home Owner Grant and applies to the collector for such grant on or before the first working day in 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.

(2) When a property owner is eligible for, and applies to, the collector 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.

General Scheme Election

6 Under section 235 (2) Community Charter a property owner may elect, by giving written notice, during the twelve month period ending May 15th of the current year to pay under the general tax scheme.

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|------------------------|------------------------|--------|--------------|-------|
| READ A FIRST TIME the | 12th | day of | March | 2020. |
| READ A SECOND TIME the | 12th | day of | March | 2020. |
| READ A THIRD TIME the | 12th | day of | March | 2020. |
| ADOPTED the | | day of | | 2020. |

CITY CLERK

MAYOR