

NO. 20-065

A BYLAW OF THE CITY OF VICTORIA

The purpose of this bylaw is to amend the Alternative Tax Collection Scheme Bylaw.

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. Amendment
3. 2020 Special Provisions
4. Termination of Special Provisions
5. Repeal

**Title**

- 1 This Bylaw may be cited as the " ALTERNATIVE MUNICIPAL TAX COLLECTION SCHEME AMENDMENT (No. 2) BYLAW No. 20-065".

**Amendment**

- 2 Alternative Municipal Tax Collection Scheme Bylaw No. 20-039 is hereby amended as by deleting section 7 in it's entirety and replacing it with:

**2020 Special Provisions**

- 3 Notwithstanding section 234 of the Community Charter and section 4 and 5 of Bylaw 20-039, only for the year 2020, the following provisions apply:

(1) **Due Date**

The due date for 2020 property taxes is the first business day of August.

(2) **Penalties on Unpaid Taxes**

- (a) After the first business day in the months of August, September, October, November and December, the collector will add to the unpaid 2020 property taxes a penalty of 2% each month on the portion of taxes that remain unpaid for taxes that remain unpaid on properties in the following property classes.

Class1 – Residential

Class 2 – Utilities

Class 3 – Supportive Housing

Class 9 – Farm

- (b) After the first business day in the month of October the collector will add to the unpaid 2020 property taxes a 10% penalty on the portion of taxes that remain unpaid on properties in the following property classes:

Class 4 – Major Industry

Class 5 – Light Industry

Class 6 – Business and Other

Class 7 – Managed Forest Land

Class 8 – Recreation/Non Profit

- (3) (a) 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 October, the penalty shall not be applied to that portion of the taxes outstanding which was equal to the current year's Home Owner Grant.
- (b) 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 August, 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 October, the penalty shall be reversed on the portion of the taxes outstanding which is equal to the Home Owner Grant.

#### **4**

#### **Termination of Special Provisions**

The provisions of Section 3 of this Bylaw shall terminate and no longer be in force and effect after December 31, 2020.

#### **Repeal**

5. ALTERNATIVE MUNICIPAL TAX COLLECTION SCHEME AMENDMENT (No. 1) BYLAW No. 20-059 is hereby repealed.

READ A FIRST TIME the day of 2020.

READ A SECOND TIME the day of 2020.

READ A THIRD TIME the day of 2020.

ADOPTED the day of 2020.

CITY CLERK

MAYOR