



The Corporation of the District of North Cowichan

Alternative Municipal Tax Collection Scheme Bylaw, 2021

Bylaw 3831

WHEREAS section 235 of the *Community Charter* authorizes the Council of The Corporation of The District of North Cowichan to establish an alternative municipal tax collection scheme;

NOW THEREFORE, the Council of The Corporation of The District of North Cowichan enacts as follows:

Title

1. This bylaw may be cited as the "Alternative Municipal Tax Collection Scheme Bylaw No. 3831, 2021".

Definitions

2. In this bylaw:
 - a. "District" means The Corporation of the District of North Cowichan; and,
 - b. "property taxes" has the same meaning as in the *Community Charter*.

Establishment of Alternative Scheme

3. An alternative municipal tax collection scheme is hereby established for the taxpayers of the District.

Property Tax Penalty

4. If all or part of the property taxes for the current taxation year for a parcel of land and its improvements on the assessment roll remain unpaid after the first working day in September:
 - a. The collector must add to the unpaid property taxes for the parcel and improvements for the current year a penalty equal to 10% of the portion that remains unpaid; and,
 - b. the penalty referred to in subsection (a) is due as part of the property taxes for the current year for the parcel and improvements.

Election of Applicable Tax Scheme

5. An owner may elect to pay property taxes under either the alternative municipal tax collection scheme or the general tax scheme by giving written notice to the District between April 30 and May 15 of the year in which the property taxes are levied.

6. Where an owner does not make an election under section 5, the alternative municipal tax collection scheme applies.

Effective Date

7. This bylaw shall come into force and effect on the date it is adopted, and shall be effective for the 2021 taxation year.

8. This bylaw is repealed on December 31, 2021.

READ a first time on April 21, 2021
READ a second time on April 21, 2021
READ a third time on April 21, 2021
ADOPTED on May 11, 2021

CORPORATE OFFICER

PRESIDING MEMBER