

## THE CORPORATION OF THE DISTRICT OF OAK BAY

### BYLAW NO. 4751

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 Corporate of the District of Oak Bay enacts the following provisions:

#### **Citation**

1. This Bylaw may be cited as the “*Alternative Tax Collection Scheme Bylaw, 2020, No. 4751.*”

#### **Definitions**

2. In this bylaw

“**due date**” means the due date for property taxes established in section 4;

“**property taxes**” has the same meaning as in the *Community Charter* and includes

- (a) property value taxes,
- (b) parcel taxes,
- (c) frontage taxes,
- (d) local area service taxes, and
- (e) amounts that may be collected in the same manner as property taxes within Division 14 [Recovery of Special Fees] of Part 7 [Municipal Revenue] of the *Community Charter*.

#### **Establishment**

3. The Council hereby establishes an alternative municipal tax collection scheme for the taxpayers of the District of Oak Bay.

#### **Property Tax Due Date**

4. Property taxes payable under the alternative tax collection scheme are due on August 4 of the year in which the property taxes are levied.

#### **Property Tax Penalty**

5. If all or part of property taxes referred to in Section 4 for a parcel of land and its improvements on the assessment roll remain unpaid:
  - (a) after August 4 of the year those taxes are levied, the collector must add to the unpaid property taxes for the parcel and improvements for the current year a penalty equal to 5% of the portion that remains unpaid, and

- (b) after October 1 of the year those taxes are levied, the collector must add to the unpaid property taxes for the parcel and improvements for the current year a penalty equal to 5% of the portion that remains unpaid.

Penalties imposed under this section are due as part of the property taxes for the current year for the parcel and improvements.

**Penalty Abatement**

- 6. 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.

**Choice of Tax Scheme Election**

- 7. Under subsection 235 (2) of the *Community Charter*, an owner may elect, by giving written notice to the District of Oak Bay during the twelve months period ending May 15 of the current year, to pay under either the alternative tax collection scheme or the general tax scheme.

**Application of Tax Payments**

- 8. The collector must credit payments for property taxes in accordance with subsection 244(1) [*application of the tax payments*] of the *Community Charter*.

**Effective date**

- 9. This bylaw shall take effect upon adoption and shall no longer apply after December 31, 2020.

READ a first and second time by the Municipal Council on May 7, 2020.

READ a third time by the Municipal Council on May 7, 2020.

ADOPTED and FINALLY PASSED by the Municipal Council on May 7, 2020.

"Original signed by K. Murdoch"

\_\_\_\_\_  
Mayor

"Original signed by D. Hopkins"

\_\_\_\_\_  
Director of Corporate Services

Sealed with the Seal of The Corporation  
of the District of Oak Bay.