

**DISTRICT OF LANTZVILLE
BYLAW NO. 301**

**A BYLAW TO ESTABLISH AN ALTERNATIVE MUNICIPAL TAX
COLLECTION SCHEME FOR THE YEAR 2022**

The Council of the District of Lantzville in open meeting assembled, enacts as follows:

Citation

1. This Bylaw may be cited as “District of Lantzville 2022 Alternative Municipal Tax Collection Scheme Bylaw No. 301, 2022”.

Definition

2. “**Collector**” means the municipal officer assigned responsibility as collector of taxes for the municipality.

Penalties

3. If all or part of the property taxes for the 2022 taxation year for a parcel of land and its improvements on the assessment roll remain unpaid after the first working day in July:
 - (a) A penalty equal to two (2) percent of the outstanding current year balance as of the due date shall be added to the balance due.
 - (b) A further penalty equal to eight (8) percent of the outstanding current year balance after September 30th shall be added to the balance due.
 - (c) If either penalty dates fall on Saturday, Sunday, or statutory holiday, the penalty shall be added to the balance due on the next business day.
 - (d) The penalty referred to in (a) is due as part of the property taxes for the current year for the parcel of land and improvements.

Election of Applicable Tax Scheme

4. A property owner may elect to pay property taxes under the alternative municipal tax collection scheme or the general tax scheme by providing written notice to the District before June 15th of the year in which the property taxes are levied.
5. If a property owner does not make an election under section 4, the Alternative Municipal Tax Collection Scheme applies.

Repeal

6. This bylaw is repealed on December 31, 2022.

READ A FIRST TIME this 9th day of March, 2022.

READ A SECOND TIME this 9th day of March, 2022.

READ A THIRD TIME this 9th day of March, 2022.

ADOPTED this 23rd day of March, 2022.

ORIGINAL SIGNED

Mark Swain, Mayor

ORIGINAL SIGNED

Trudy Coates, Director of Corporate Administration