

**DISTRICT OF LANTZVILLE  
BYLAW NO. 368**

**A BYLAW TO ESTABLISH AN ALTERNATIVE MUNICIPAL TAX COLLECTION  
SCHEME FOR THE YEAR 2024**

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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 2024 Alternative Municipal Tax Collection Scheme Bylaw No. 368, 2024”.

**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 2024 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 30<sup>th</sup> 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 15<sup>th</sup> 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 This bylaw is repealed on December 31, 2024.

**READ A FIRST TIME** this 10<sup>th</sup> day of April, 2024.

**READ A SECOND TIME** this 10<sup>th</sup> day of April, 2024.

**READ A THIRD TIME** this 10<sup>th</sup> day of April, 2024.

**ADOPTED** this 24<sup>th</sup> day of April, 2024.

*ORIGINAL SIGNED*

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Mark Swain, Mayor

*ORIGINAL SIGNED*

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Delcy Wells, Director of Corporate Administration