



City of Duncan

Tax Due Date and Penalty Additions Bylaw No. 3084, 2013 (With Amendments to February 6, 2023)

Consolidated for Convenience Only

This consolidation is not a legal document. Certified copies of the original bylaws should be consulted for all interpretations and applications of the bylaws of this subject

Bylaw No. 3084.01, 2020 – Adopted May 4, 2020

Bylaw No. 3084.02, 2023 – Adopted February 6, 2023

CITY OF DUNCAN

BYLAW NO. 3084, 2013

**A BYLAW TO ESTABLISH A MUNICIPAL TAX COLLECTION SCHEME
ESTABLISHING PENALTIES TO BE APPLIED IN RELATION TO PAYMENTS MADE
AFTER A TAX DUE DATE ESTABLISHED BY THE BYLAW**

WHEREAS the *Community Charter* sets the general tax collection scheme;

AND WHEREAS it is the intention of Council to create an alternative tax collection scheme under the *Community Charter*;

NOW THEREFORE the Council for the Corporation of the City of Duncan enacts as follows:

1. Administration:

3084.01

- 1.1 If all or part of property taxes for the current taxation year for the parcel of land and its improvements on the assessment roll remain unpaid after the first working day in July of the year those taxes are levied, the Collector will add to the said unpaid property taxes a penalty equal to 5% of the portion that remains unpaid.

3084.02

3084.01

3084.02

- 1.2 If all or part of 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 of the year those taxes are levied, the Collector will add to the said unpaid property taxes an additional penalty equal to 5% of the portion that remains unpaid (this penalty will not be applied against the penalty charged in accordance with Section 1.1).
- 1.3 The penalties referred to in Section 1.1 and 1.2 are due as part of the property taxes for the current year for the parcel of land and its improvements.
- 1.4 Under *Community Charter* Section 235 (2), property owners may elect, by giving written notice, during the twelve month period ending May 15th of the current year, to pay under the general tax collection scheme.
- 1.5 Interest on taxes in arrears and delinquent taxes will be charged in accordance with the provisions of the *Community Charter*.

3084.01

- 1.6 The rates and taxes established under the annual Tax Rates Bylaw are due and payable on or before July 2nd of each year.

2. Citation:

This Bylaw will be cited as "Tax Due Date and Penalty Additions Bylaw No. 3084, 2013."

READ A FIRST TIME THE 15th DAY OF April, 2013.

READ A SECOND TIME THE 15th DAY OF April, 2013.

READ A THIRD TIME THE 15th DAY OF April, 2013.

ADOPTED THE 21st DAY OF May, 2013.

Director of Corporate Services

Mayor