

This Act is current to March 25, 2020

## COMMUNITY CHARTER

[SBC 2003] CHAPTER 26

### **Part 7 — Municipal Revenue**

#### **Division 10 — Property Tax Due Dates and Tax Notices**

##### **Alternative municipal tax collection scheme**

**235** (1)A council may, by bylaw, establish one or more dates on which all or part of the property taxes under this Part are due.

(2)A bylaw under subsection (1) must establish an annual period during which owners may make elections under section 236 [*owner may elect which scheme to use*].

(3)A bylaw under subsection (1) may do one or more of the following:

- (a)establish procedures for determining the amount of taxes due on each of the due dates;
- (b)provide for
  - (i)estimating, before the adoption of the annual property tax bylaw, the amount of taxes payable in the year, and
  - (ii)making adjustments to payments due after the adoption of that bylaw in order to take into account variations between the estimated and actual taxes payable;
- (c)establish discounts to be applied in relation to payments made before a tax due date established by the bylaw;
- (d)establish penalties and interest to be applied in relation to payments made after a tax due date established by the bylaw;

(e) set terms, conditions and procedures in relation to payments, which may be different for different classes of owners as established by the bylaw.

(4) As a limitation on subsection (3) (a), there must not be more than 12 months between the first and last due dates for annual taxes for any year.