### DISTRICT OF LANTZVILLE BYLAW NO. 408

# A BYLAW TO ESTABLISH AN ALTERNATIVE MUNICIPAL TAX COLLECTION SCHEME FOR THE YEAR 2025

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 2025 Alternative Municipal Tax Collection Scheme Bylaw No. 408, 2025".

#### **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 2025 taxation year are not paid:
  - (a) on or before the 2<sup>nd</sup> day of July 2025, the Collector shall add a penalty equal to two percent (2%) of the portion of the taxes which remain unpaid, on the following day; and
  - (b) on or before the 15<sup>th</sup> day of September 2025, the Collector shall add a penalty equal to eight percent (8%) of the portion of the taxes which remain unpaid, on the following day.

## **Election of Applicable Tax Scheme**

4. An owner may make an election, or change an election, to pay property taxes under the general tax collection scheme or under the alternative municipal tax collection scheme set out in this Bylaw by giving written notice of such election to the District on or before June 2, 2025. If an owner does not make an election, the alternative municipal tax collection scheme under this Bylaw shall apply.

## <u>Repeal</u>

5. This Bylaw is repealed on December 31, 2025.

READ A FIRST TIME this 23<sup>rd</sup> day of April, 2025.

READ A SECOND TIME this 23<sup>rd</sup> day of April, 2025.

READ A THIRD TIME this 23<sup>rd</sup> day of April, 2025.

ADOPTED this 7<sup>th</sup> day of May, 2025.

Mark Swain, Mayor

Delcy Wells, Director of Corporate Administration

