

**CITY OF LANGFORD**

**BYLAW NO. 2178**

A BYLAW TO ESTABLISH AN ALTERNATIVE MUNICIPAL TAX COLLECTION SCHEME

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**WHEREAS** section 235 of the *Community Charter* authorizes the Council of the City of Langford to establish an alternative municipal tax collection scheme;

**WHEREAS** the Council of the City of Langford may set due dates for property taxes under an alternative municipal tax collection scheme;

**NOW THEREFORE**, Council of the City of Langford, in open meeting assembled, **ENACTS AS FOLLOWS:**

1. That this bylaw may be cited as “City of Langford Alternative Municipal Tax Collection Scheme Bylaw, No. 2178, 2024”.

**Definitions**

2. In this bylaw:

(a) “due date” means the due date for property taxes established in section 4; and

(b) “property taxes” has the same meaning as in the *Community Charter*.

**Establishment**

3. The Council hereby establishes an alternative municipal tax collection scheme for the taxpayers of the City of Langford.

**Property Tax Due Date**

4. Property taxes payable under the alternative municipal tax collection scheme are due on July 2, or the first business day thereafter, of the year in which the property taxes are levied.

**Property Tax Penalty**

5. For property Class 1 (Residential), Class 2 (Utilities), Class 3 (Supportive Housing), Class 4 (Major Industry), Class 5 (Light Industry), Class 6 (Business and Other), Class 7 (Managed Forest Land), Class 8 (Rec/Non profit), Class 9 (Farm), if all or part of property taxes referred to in Section 4 for a parcel of land and its improvements on the assessment roll remain unpaid the collector must add to the unpaid property taxes for the parcel and improvements for the current year a penalty equal to:
  - (a) 5% of the amount unpaid by the due date that remains unpaid at midnight on the day after the due date; plus,
  - (b) 5% of the amount unpaid by the due date that remains unpaid at midnight on the first business day in September.

**Choice of Tax Scheme Election**

6. An owner may elect to pay property taxes under either the alternative municipal tax collection scheme or the general tax scheme by giving written notice to the City of Langford between May 15 and July 2 of the year in which the property taxes are levied.

**Effective Date**

7. This bylaw shall take effect upon adoption.

READ A FIRST TIME this 2<sup>nd</sup> day of April, 2024.

READ A SECOND TIME this 2<sup>nd</sup> day of April, 2024.

READ A THIRD TIME this 2<sup>nd</sup> day of April, 2024.

ADOPTED this      day of April, 2024.

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MAYOR

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(Certified Correct)  
CORPORATE OFFICER