

THE CORPORATION OF THE DISTRICT OF OAK BAY  
BYLAW NO. 4821  
A Bylaw to establish an Alternative Tax Collection Scheme

The purpose of this bylaw is to establish an alternative tax collection scheme that imposes penalties as set by the Municipal Council of the Corporation of the District of Oak Bay.

Under its statutory powers, including section 235 of the *Community Charter*, the Municipal Council of the Corporation of the District of Oak Bay enacts the following provisions:

**Citation**

1. This Bylaw may be cited as the “*Alternative Tax Collection Scheme Bylaw No. 4821, 2022.*”

**Definitions**

2. In this bylaw

“**due date**” means the due date for property taxes established in section 4;

“**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 District of Oak Bay.

**Property Tax Due Date**

4. Property taxes payable under the alternative tax collection scheme are due on July 2 of the year in which the property taxes are levied.

**Property Tax Penalty**

5. 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:
  - (a) after the due date, the collector must add to the unpaid property taxes for the parcel and improvements for the current year a penalty equal to 10% of the portion that remains unpaid, and
  - (b) Penalties imposed under this section are due as part of the property taxes for the current year for the parcel and improvements.

### **Penalty Abatement**

6. If a penalty under section 5 has been applied, and the property owner applies for a Home Owner Grant for the current year on or before the first Monday in September, the penalty shall be reduced by an amount equal to 10% of the Home Owner Grant received by the property owner.

### **Choice of Tax Scheme Election**

7. Under subsection 235 (2) of the *Community Charter*, an owner may elect, by giving written notice to the District of Oak Bay during the twelve months period ending May 15 of the year in which the property taxes are levied, to pay the property taxes under either the alternative tax collection scheme or the general tax scheme.

### **Application of Tax Payments**

8. The collector must credit payments for property taxes in accordance with subsection 244(1) [*application of the tax payments*] of the *Community Charter*.

### **Tax Prepayment Interest**

9. At any time between the first day of January and the thirtieth day of April in any year, a person may, in respect of any property on the current assessment roll in which that person has an ownership interest, elect to make a tax prepayment to the Corporation in an amount not exceeding ninety-five (95%) of the taxes levied against that property by the Corporation, net of the applicable Provincial Home Owner Grant, in the most recent year.
10. In respect to payments made pursuant to Section 9, the Municipal Treasurer shall credit the account to which the tax is paid with:
  - (a) the amount of the prepayment; and
  - (b) a discount equal to the interest earned on the amount of the prepayment between the date of the prepayment and the due date for property taxes for the current year.
11. Interest credited pursuant to Section 3 (2) shall be calculated at a per annum rate equal to the prescribed rate of interest on overpayment of taxes pursuant to Section 239 of the *Community Charter*.
12. Sections 9 and 10 notwithstanding, the minimum tax prepayment that may be made at any one time under this Bylaw is Twenty-Five Dollars (\$25.00).

**Repeal**

13. Bylaw No. 4063, being the “Alternative Municipal Tax Collection Schedule Bylaw, 2000”, is hereby repealed.

14. Bylaw No. 4795, being the “Alternative Tax Collection Schedule Bylaw, 2020 No. 4795”, is hereby repealed.

**Effective date**

15. This bylaw shall take effect upon adoption.

READ a first, second and third time by the Municipal Council on July 11, 2022.

ADOPTED and FINALLY PASSED by the Municipal Council on July 18, 2022.

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Mayor

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Director of Corporate Services

Sealed with the Seal of The Corporation of the  
District of Oak Bay.