

- (a) if the municipality has not established an alternative scheme, in accordance with the general tax collection scheme under section 234;
- (b) if the municipality has established an alternative scheme under section 235, in accordance with the election of the owner under section 236.

General tax collection scheme

- 234** (1) If this section applies, property taxes for a year are due on July 2 of the year.
- (2) The Lieutenant Governor in Council may make regulations establishing penalties and interest that must be applied by municipalities in relation to payments made after the tax due date under subsection (1).

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.

Owner may elect which scheme to use

- 236** (1) If an alternative municipal tax collection scheme is established under section 235, the applicable scheme is determined in accordance with the following:

- (a) if an owner has elected in accordance with subsection (2) to pay under the municipal scheme, that scheme applies;
 - (b) if an owner has elected in accordance with subsection (2) to pay under the general tax collection scheme, that scheme applies;
 - (c) if paragraph (a) or (b) does not apply and the municipal tax collection scheme
 - (i) has not established due dates that are before July 2,
 - (ii) has not established any interest, or has established interest that does not exceed the interest for the general tax collection scheme prescribed under section 234 (2), and
 - (iii) has not established any penalty, or has established penalties that do not exceed the penalties for the general tax collection scheme prescribed under section 234 (2),the municipal tax collection scheme applies;
 - (d) if no other paragraph applies, the general tax collection scheme applies.
- (2) An owner may make an election, or change an election, referred to in subsection (1) (a) or (b) by giving written notice of the election to the municipality within the period established under section 235 (2) [*alternative municipal tax collection scheme*].
- (3) If the land title registration of a property indicates that there is more than one registered owner of the property, a person giving notice under subsection (2) may only do so with the written consent of the number of those persons who, together with the person giving notice, are a majority of the registered owners.
- (4) As a limit on subsection (2), after an election or change has been made under this section, no further change in election may be made for the same year.
- (5) Once an election or change has been made under this section, the owner is liable to make payments in accordance with the applicable scheme until the owner has made a subsequent change in election under this section.

General tax notices

- 237** (1) Each year a municipality must deliver a tax notice in accordance with this section to each owner of property subject to tax under this Act.
- (2) A tax notice must include the following:
- (a) a short description of the property;
 - (b) the taxes imposed under this Act for the current year, separately stated for
 - (i) property value taxes imposed under section 197 (1)
 - (a) [*municipal property taxes*],
 - (ii) each property value tax imposed under section 197 (1)
 - (b) [*property taxes for other bodies*],