

# Municipality of the District of Lunenburg

## POLICY

Title: <b>Payment of Taxes by Installments</b>	
Policy No. <b>MDL-09</b>	
Effective Date: February 1, 2000	Amended Date: April 14, 2009

**1. PURPOSE**

The purpose of this Policy is to provide a procedure pursuant to which taxes are billed and collected throughout the fiscal year. In this Policy "taxes" includes area rates and other levies approved by the Municipal Council, except where otherwise provided by Bylaw.

**2. AUTHORITY**

This Policy is made pursuant to Section 112 of the *Municipal Government Act* Authority M.G.A.s.49 (1), s72(3) and s. 111-117.

**3. DUE DATES**

Taxes shall be paid in two installments, the first installment shall be due not later than the last working day in May of each year and the second installment shall be due not later than the last working day in October of each year.

**4. TAX BILLS**

- 4.1 Tax bills for the first installment shall be mailed before the first working day in May of each year.
- 4.2 Tax bills for the second installment shall be mailed before the first working day in October of each year.

**5. FIRST INSTALLMENT AMOUNT**

- 5.1 The amount of the first installment shall be based on one-half of the current assessment and the previous year's tax rates.
- 5.2 The second installment shall be determined by the Council on or before the last working day in July of each year.

**6. PAID BY ASSESSED OWNER**

Each installment shall be payable by the person assessed for the property for the current fiscal year.

**7. INTEREST FROM DUE DATE**

The amount of each installment shall bear interest, beginning on the day after the date on which it falls due.

**8. RATE OF INTEREST**

The rate of interest for non-payment of taxes when due shall be ten (10) percent per annum.

**Clerk's Annotation for Official Policy Book**

Date of Adoption February 1, 2000

Date of Notice to Council Members  
of Intent to Consider Amendments March 5, 2009

Date of Passage of Amendments: April 14, 2009

I certify that this "Payment of Taxes by Installments – MDL-09" was adopted by Council as indicated above.

*April Whyma Hoban*  
Municipal Clerk

*April 22 / 09*  
Date