

BY-LAW #40

TRUNK SEWER TAX

In this By-Law, unless the context specifically indicates otherwise:

- 1)           a) "Council" shall mean the Council of the Municipality of the County of Richmond;
- b) "County" means the County of Richmond;
- c) "Clerk" means the Clerk-Treasurer of the Municipality of the County of Richmond;
  
- 2)           Notwithstanding the provisions of By-Law #29, Capital Costs of Sewer Construction, and in addition to the tax imposed under By-Law #29, where a public sewer is built or has been built, a special trunk sewer tax is hereby levied upon the owner of every lot of real property served or capable of being served by the sewer as follows:
  - a) Upon final approval of a new subdivision in accordance with the Planning Act, S.N.S., 1983, Chapter 9 and amendments thereto;
  - b) Where a lot of land existed prior to the coming into force of this by-law; a trunk sewer tax is levied on each lot and payable when the lot is serviced or capable of being serviced by sewer;
  
- 3)           The amount of this special trunk sewer tax shall be an amount not to exceed \$1,000.00 to be determined by by-law;
  
- 4)           The area covered by this special trunk sewer tax shall be designated by by-law;

5) Every charge, rate or tax imposed under the provisions of this by-law shall form a lien in accordance with Section 203C of the Municipal Act. All charges or rates remaining unpaid when due may be collected in accordance with the provisions of Section 203C of the Municipal Act and the Assessment Act.

6) 1) The tax imposed under the provisions of this by-law shall become due and payable within thirty days when the bill, therefore, is mailed by ordinary mail to the person liable, together with interest at the rate of 10% per annum on the entire amount from time to time outstanding, from the date on which the entire amount first became payable;

2) The amount payable may at the option of the owner of the real property be paid in equal annual instalments over a period not exceeding 15 years and the whole balance becomes due and payable in case of default of an instalment.