

CITY OF PRINCE RUPERT

FEES AND CHARGES AMENDMENT BYLAW NO. 3249, 2007

A BYLAW TO AMEND THE FEES AND CHARGES BYLAW FOR CITY SERVICES AND INFORMATION

WHEREAS the *Community Charter*, SBC 2003, Chapter 26, through section 194, authorizes municipalities, by bylaw, to impose fees and charges for the provision of various municipal services and/or information;

AND WHEREAS Council deems it necessary and desirable to exercise the authority provided by the *Community Charter* to cover costs of providing various services and information;

NOW THEREFORE, the Council of the City of Prince Rupert, in open meeting assembled, enacts as follows:

1. This Bylaw shall be cited for all purposes as the "**Fees and Charges Amendment Bylaw No. 3249, 2007.**"
2. The "Fees and Charges Amendments Bylaw No. 3172, 2004" is hereby amended by replacing:
 - 2.1. Schedule "J" - "Schedule 'B' Recreation Facilities Fees and Charges" with the new Schedule attached to this Bylaw and also referred to as Schedule "J".
 - 2.2. Schedule "O" - "Schedule 'A' Water Regulations and Rates Fees and Charges" with the new Schedule attached to and forming part of this Bylaw and also referred to as "Schedule "O".
 - 2.3. Schedule "P" - "Schedule 'A' Sanitary Sewers, Storm Sewers and Combined Sewer Fees and Charges" with the new Schedule attached to and forming part of this Bylaw and also referred to as "Schedule "P".
3. Further, "Fees and Charges Amendments Bylaw No. 3172, 2004" is amended by deleting Section 8 in its entirety and by deleting Section 10 in its entirety.
4. That Schedule "A" to the Fees and Charges Amendments Bylaw No. 3172, 2004 be amended by adding the following category:
 - 4.1. Liquor Licence Application Fees (liquor primary):

New Applications	\$1,000.00
Amendments to Existing Licences	\$ 600.00
5. That Schedule "B" of the Prince Rupert Fee Setting Bylaw No. 3165, 2003 be amended by adding the following category:
 - 5.1. Liquor Licence Application Fees (liquor primary):

New Applications	\$1,000.00
Amendments to Existing Licences	\$ 600.00

6. The fee schedule contained in Schedule "J" of this Bylaw shall remain in force in perpetuity until such time as it is amended by Bylaw and unless amended, the rates for the year 2009 shall carry over into the years following.
7. The rates and fees for the year 2010 contained in Schedule "O" shall carry over into the years following, unless amended by Bylaw.
8. The rates and fees for the year 2010 contained in Schedule "P" shall carry over into the years following, unless amended by Bylaw.
9. This bylaw shall come into effect on the date of its final adoption.
10. Wherever this Bylaw sets out fees and charges with respect to other City bylaws and such other bylaws contain similar fees and charges, this Bylaw is deemed to prevail.

READ A FIRST TIME THIS 26 Day of November, 2007

READ A SECOND TIME THIS Day 26 of November, 2007

READ A THIRD TIME THIS 26 Day of November, 2007

FINALLY CONSIDERED AND ADOPTED THIS 10th Day of December, 2007

MAYOR

CORPORATE ADMINISTRATOR

SCHEDULE "J" - RECREATION FEES AND CHARGES**Being Schedule 'B' to Bylaw No. 3118, 2001****RECREATION COMPLEX***"Earl Mah Aquatic Centre, Jim Ciccone Civic Centre & Arena"*

Single Admission Pool & Arena	2008	2009		
Child (1-12 years)	\$1.89	\$1.89		
Youth (13-18 years)	\$2.36	\$2.36		
Post Secondary Student	\$3.43	\$3.61		
Adult (19-59 years)	\$4.69	\$4.92		
Seniors (60 years and older)	\$3.15	\$3.28		
Family	\$9.36	\$9.83		
Therapy (Medical Note Required)	\$3.15	\$3.31		
<hr/>				
Miscellaneous Drop In Fees	2008	2009		
Shift Hockey	\$4.46	\$4.69		
Adult Noon Basketball	\$3.73	\$3.91		
Adult Noon Badminton	\$3.73	\$3.91		
<hr/>				
Casual Gymnasium	Single Admissions		3 month Pass	
	2008	2009	2008	2009
Child 12 and under	\$0.94	\$0.94	\$25.38	\$25.38
Youth 13-18	\$1.89	\$1.89	\$51.03	\$51.03
Post Secondary Student	\$2.50	\$2.63	\$67.50	\$71.01
Adult 19+	\$2.97	\$3.12	\$80.19	\$84.20
Senior 60+	\$2.50	\$2.63	\$67.50	\$71.01
<hr/>				
Monthly Passes	2008			
	1 Month	3 Month	Annual	
Children >12	\$18.90	\$51.03	\$181.44	
Youth 13-18	\$23.60	\$63.72	\$226.56	
Post Sec. Grad	\$32.70	\$88.29	\$313.92	
Adult 19-59	\$44.63	\$120.49	\$428.40	
Seniors 60+	\$29.72	\$80.23	\$285.26	
Family* Max 6	\$89.15	\$240.69	\$855.79	
Additional Family members	\$10.00	\$27.00	\$96.00	
Aqua Therapy	\$29.72	\$80.23	N/A	
<hr/>				
Monthly Passes	2009			
	1 Month	3 Month	Annual	
Children >12	\$18.90	\$51.03	\$181.44	
Youth 13-18	\$23.60	\$63.72	\$226.56	
Post Sec. Grad	\$36.05	\$97.34	\$346.10	
Adult 19-59	\$49.20	\$132.84	\$472.31	
Seniors 60+	\$32.76	\$88.45	\$314.50	
Family* Max 6	\$98.28	\$265.36	\$943.51	
Additional Family members	\$10.00	\$27.00	\$96.00	
Aqua Therapy	\$33.08	\$89.30	\$317.52	

	2008	
Economy Tickets	10 Visits	20 Visits
Children >12	\$16.07	\$30.24
Youth 13-18	\$20.06	\$37.76
Post Sec. Grad	\$27.80	\$52.32
Adult 19-59	\$37.93	\$71.40
Seniors 60+	\$25.26	\$47.54
Family*	\$75.77	\$142.63
<i>*Max 2 Adults and 4 Children per family. For additional Children add \$10 each.</i>		
Aqua Therapy	\$25.26	\$47.54

	2009	
Economy Tickets	10 Visits	20 Visits
Children >12	\$16.07	\$30.24
Youth 13-18	\$20.06	\$37.76
Post Sec. Grad	\$30.64	\$57.68
Adult 19-59	\$41.82	\$78.72
Seniors 60+	\$27.85	\$52.42
Family*	\$83.54	\$157.25
<i>*Max 2 Adults and 4 Children per family. For additional Children add \$10 each.</i>		
Aqua Therapy	\$28.11	\$52.92

Recreation Clubs	2008	2009
1 Lane	\$5.25	\$5.25
Shallow L	\$31.50	\$31.50
Deep L	\$21.00	\$21.00
Deep Tank	\$11.81	\$11.81
Shallow End	\$22.31	\$22.31
Full Pool	\$43.31	\$43.31
Extra Staff fees per hr/per employee	\$35.00	\$35.00

Schools / Groups	2008	2009
Per Lane	\$7.00	\$7.00
Shared Pool	\$42.00	\$42.00
Deep Tank	\$15.75	\$15.75
Shallow End	\$29.75	\$29.75
Full Pool	\$57.75	\$57.75
Extra Staff fees per hr/per employee	\$35.00	\$35.00

School Instruction	2008	2009
Per hr.	25.00	25.00
Extra Staff fees per hr/per employee	\$35.00	\$35.00

Institutional/Post Secondary Groups & Commercial (Hourly rates)	2008	2009
1 Lane	10.50	10.50
Shallow L	63.00	63.00
Deep L	42.00	42.00
Deep Tank	23.63	23.63
Shallow End	44.63	44.63
Full Pool	86.63	86.63
Extra Staff fees per hr/per employee	\$35.00	\$35.00

Swim Competitions				
Facility Hourly Rate	2008	2009		
Extra Staff fees per hr/per employee	40.00	40.00		
	\$35.00	\$35.00		
MINOR HOCKEY AND FIGURE SKATING, *SCHOOL DISTRICT #52 AND *PRIVATE SCHOOLS IN PRINCE RUPERT				
ARENA	2008	2009		
After Midnight Rental Surcharge:	\$44.70	\$46.93		
Plus 25%	\$55.87	\$58.67		
ADULT RECREATIONAL LEAGUES				
ARENA	2008	2009		
After Midnight Rental Surcharge:	\$116.56	\$122.39		
Plus 25%	\$145.70	\$152.99		
PRIVATE RENTALS				
ARENA	2008	2009		
After Midnight Rental Surcharge:	\$116.56	\$122.39		
Plus 25%	\$145.70	\$152.99		
SKATE RENTALS				
	2008		2009	
	<u>INDIVIDUAL</u>	<u>10 Tickets</u>	<u>INDIVIDUAL</u>	<u>10 Tickets</u>
Adult	\$2.01	\$18.09	\$2.01	\$18.09
Child/Teen	\$1.43	\$12.87	\$1.43	\$12.87
SKATE SHARPENING				
	2008		2009	
	<u>INDIVIDUAL</u>	<u>Tickets (10)</u>	<u>INDIVIDUAL</u>	<u>Tickets (10)</u>
All Skates Except Figure Skates	\$5.45	\$49.54	\$5.45	\$49.54
Figure Skates	\$5.94	\$54.03	\$5.94	\$54.03
LOCAL ICE SHOWS / CARNIVALS				
Rehearsals/Decorating at Fig. Skating rates	2008	2009		
After Midnight Rental Surcharge:	\$116.56	\$122.39		
Plus 25%	\$138.76	\$152.99		
ARENA SPECIAL EVENTS - DRY FLOOR RENTALS				
LOCAL TRADE SHOWS / CONCERTS / CONVENTIONS				
	2008	2009		
per day	\$1,079.70	\$1,079.70		
Plus Clean up fee per day	\$309.75	\$309.75		
After Midnight Rental Surcharge:	\$269.93	\$269.93		
Plus 25%				

CIRCUS	2008	2009
One Show	\$1,079.70	\$1,079.70
For two or more shows held on one day, fee for each extra show + cleaning costs	\$414.05	\$414.05
After Midnight Rental Surcharge: Plus 25%	\$269.93	\$269.93

OUT OF TOWN SHOWS / CONCERTS	2008	2009
per day	\$1,934.34	\$1,934.34
Plus clean up fee per day	\$309.75	\$309.75
After Midnight Rental Surcharge: Plus 25%	\$483.59	\$483.59

GENERAL FACILITY RENTALS *

<u>Meetings / Recreational Use / No Sales Permitted</u>			Post Midnight Hourly Surcharge of 25%	
per hour	2008	2009	2008	2009
Judo/Raven/Fabric Arts/Pool View Room*	\$13.41	\$14.08	\$16.76	\$17.60
Auditorium	\$23.79	\$24.98	\$29.74	\$31.23
Eagle Room	\$16.35	\$17.17	\$20.44	\$21.46
Entire Gymnasium	\$47.59	\$49.97	\$59.48	\$62.46
Half Gymnasium	\$23.79	\$24.98	\$29.74	\$31.23
Lower Kitchen	\$12.80	\$13.44	\$16.00	\$16.80
Main Basketball Court	\$33.95	\$35.64	\$42.43	\$44.55

* Based upon a maximum of 15 hours daily

Miscellaneous charges	2008/2009	
Gymnasium Floor Covering (set down/take up+clean)	\$800.00	(4 staff/8 hrs)
Full Stage (24x32) (included set up/take down)	\$400.00	(4 staff/4 hrs)
Lower Kitchen Clean up Deposit (Refundable)	\$50.00	
Discount for 4 consecutive days (min 8hrs each day)	15.00%	
Discount for 3 consecutive days (min 8 hrs each day)	10.00%	
Non-refundable Facility Booking Deposit	\$25.00	
 *Extra Staff fees per hour/per employee		
Table/Chair Set up/Take Down	\$35.00	
Event Clean-up	\$35.00	

Surcharge 25% of facility rental for Public Attendance after Midnight (new in 2008)
 For electrical use in the Gymnasium, Auditorium, and Arena during special events

a)	surcharge for 100 amperage	\$177.02
b)	surcharge for 200 amperage	\$266.08

CIVIC CENTRE PARKING LOT		2008/2009	
per day for outdoor fields or Civic Centre Parking Lot - Circus/Carnival (plus actual costs of additional licenses, utilities and services as required).		\$931.70	
Pre-Carnival set-up / take-down (per day)		\$279.51	
<hr/>		<hr/>	
SPORTS FIELDS		2008	2009
		Per Team/Per Season	
Baseball/Slopitch		\$78.75	\$82.69
Rugby		\$131.25	\$137.81
Youth Soccer		\$50.00	
Adult Soccer		\$105.00	\$110.25
<hr/>		<hr/>	

SCHEDULE "O"**WATER REGULATIONS AND RATES FEES AND CHARGES****Being Schedule 'A' to Bylaw No. 3068, 1998**

ITEM-DESCRIPTION	2008	2009	2010
1. Water Service Connection Fees			
One Inch (1") Connection (25mm)	1,750.00	1,838.00	1,930.00
Service Connection larger than one (1") inch (25mm) connection shall be at the cost of the applicant for all materials, labour and other charges with minimum fee of	1,750.00	1,838.00	1,930.00
2. Special Water Service Connection Fees			
The water service connection fees for properties within the area known and described as Prince Rupert Industrial Park (Subdivision of Part of Block 2, District Lot 251, Coast District, Range 5, Plan 1456) shall be as follows:			
One (1) inch service connection (25mm)	2,743.00	2,880.00	3,024.00
Service connection larger than one (1) inch (25mm) shall be are the cost of the applicant for all materials, labour, and other charges with a minimum fee of	2,743.00	2,880.00	3,024.00
3. Inspection Fee.			
In addition to the connect fees, a separate inspection fee will be levied for each connection. This fee shall be charged for all new hookups whenever a connection takes place	128.00	134.00	141.00
4. Water Turn On and Off Fees			
For temporary water turn on/off where utility Services will be discontinued			
During Regular working hours and regular working days	29.00	30.00	32.00
At all other times	163.00	171.00	180.00
5. Abandonment Fees			
Pursuant to subsection 3.4.1, the fee for disconnecting an abandoned service connection at the property line regardless of size of connection shall be	292.00	307.00	322.00
6. Hydrants			
Pursuant to subsection 7.5.1 the rate for the use of a fire hydrant			
For the first day	205.00	215.00	226.00
For each additional day	87.00	91.00	96.00
7. Fire Hydrant Maintenance			
Pursuant to subsection 7.6.1, the annual fee for routine maintenance of each private fire hydrants shall be	357.00	375.00	394.00

ITEM-DESCRIPTION	2008	2009	2010
8. Meter Test Charges			
The City conducts regular testing of meters. However, the owner may request additional testing of their meter. If the test shows that the meter is performing in accordance with the standard tolerances, the cost of this testing will be charged to the owner.			
9. User Rates			
Barber Shop or Beauty Parlour Proprietor Only	44.00	46.00	48.00
Barber Shop or Beauty Parlour Each Additional Operator	6.50	6.75	7.00
Beer Parlours, Licensed Premises or Cabarets	119.00	125.00	131.00
Church or Religious Meeting Place	23.00	24.00	25.00
Dentists, Physicians or Surgeons - one practitioner	44.00	46.00	48.00
Dentists, Physicians or Surgeons each additional practitioner	14.50	15.00	16.00
Dry Cleaners	44.00	46.00	48.00
Dwelling (each suite)	27.00	28.00	29.00
Hotels, Motels or Auto Courts	95.00	100.00	105.00
Public Halls or Church Halls separate from the building of worship	44.00	46.00	48.00
Offices, Business Establishments or Banks not over 9 employees including management	44.00	46.00	48.00
Offices, Business Establishments or Banks 10 or more employees including management	54.00	57.00	60.00
Photography studio or premises devoted wholly or in part to the development, printing or handling of amateur or professional photography	44.00	46.00	48.00
Pool Rooms or Bowling Alleys with snack bar	62.00	65.00	68.00
Pool Rooms or Bowling Alleys without snack bar	44.00	46.00	48.00
Apartment Houses (charges per unit/suite)			
Residential Accounts under Schedule "A" section 9 (Dwelling) meaning self contained dwelling units shall be paid on an annual basis. Installment payments can be made for any amount at any time. Interest shall be paid on these payments at the discretion of the Financial Administrator			
Unit/Suite with toilet or bath or both	26.00	27.00	28.00
Housekeeping room with or without kitchenette without toilet	17.00	18.00	19.00
Housekeeping room with or without kitchenette with toilet	20.00	21.00	22.00
(Note: For the purpose of this clause "Apartment House" shall mean any building containing more than 2 self contained living units or suites)			

ITEM-DESCRIPTION	2008	2009	2010
Rooms, Rooming or Boarding Houses			
With up to four rooms	44.00	46.00	48.00
For each room over four rooms	10.00	10.50	11.00
Restaurants, Cafes, Coffee Shops, Drive-ins, Private Clubs, or Take-out Food Establishments (unlicensed)	80.00	84.00	88.00
Day Care Centres, Nurseries, or Veterinary Hospitals	54.00	57.00	60.00
Warehouse, Workshops, Small Industrial Buildings or Commercial Undertakings not otherwise classified, Multiple bay warehouse with three or more bays (vacant or not - per bay)	44.00	46.00	48.00
10. Water Meter Rentals (monthly)			
Up to 19mm	4.75	5.00	5.25
Up to 25mm	7.25	7.50	8.00
Up to 38mm	12.00	12.50	13.00
Up to 50mm	14.50	15.00	16.00
Up to 75mm	45.00	47.00	49.00
Up to 100 mm	67.00	70.00	74.00
Up to 150mm	113.00	119.00	125.00
Up to 200mm	139.00	146.00	153.00
Up to 250mm	166.00	174.00	183.00
Where meters fail to function or are being repaired the consumer shall be charged on an estimate made by the Engineer based on a similar period during which the meter was in working order.			
When service has been disconnected in a commercial or industrial building the owner will arrange to have the meter removed or rental and minimum charges will continue to be charged for rental of this meter.			
11. Metered Rates			
Water consumption up to 2,800 cubic metres - charge per cubic metre	0.55	0.58	0.61
Water consumption in excess of 2,800 cubic meters - charge per cubic metre	0.40	0.42	0.44
Note: that the minimum amount charged to any metered customer shall be \$28.00 per month, plus meter rental in all cases except hotels which shall be \$47.00 per month plus meter rental and restaurants and beer parlours which shall be \$40.00 per month plus meter rental.			
12. Meter Reading Charges			
Each call after the first one of each month if access has not been provided	24.00	25.00	26.00

13. Billing Procedures

Residential Accounts under Schedule "A" section 9 (Dwelling) meaning self contained dwelling units shall be paid on an annual basis. Installment payments can be made for any amount at any time. Interest shall be paid on these payments at the discretion of the Financial Administrator

Commercial Accounts under Schedule "A" Section 9 shall be rendered monthly or quarterly unless otherwise required an all rates and charges provided herein shall be due and payable by all users at the office of the city Collector on or before the last business day of the current month or quarter for which the billing is made.

"Quarter" means the relevant 3 month period ending on the last day of March, June, September and December of any year.

Accounts paid in full by the date due on the Billing Statement may be entitled to receive a 10% reduction. Any payments received after the date due are not eligible for the discount.

Pursuant to the provisions of the Community Charter any amounts imposed under this schedule remaining unpaid on the thirty first day of December of the year in which the rate was charged shall be deemed to be taxes in arrears in respect of the land upon which the premises of the user are situated and shall be placed on the tax roll for collection in the following year. Furthermore, all unpaid accounts may be subject to a 10% late fee.

Non receipt of the utility bill will not be recognized as a valid excuse for failure to pay rates when due.

SCHEDULE "P"**SANITARY SEWERS, STORM SEWERS AND COMBINED SEWERS FEES & CHARGES****Being Schedule 'A' to Bylaw No. 3067, 1998**

ITEM-DESCRIPTION		2008	2009	2010
1.	The fees for connection of sewer service shall be as follows:			
	Up to and including 100mm diameter service	1,575.00	1,654.00	1,737.00
	Over 100 mm diameter service at the cost of the applicant for all materials, labour and other charges with a minimum fee of	1,575.00	1,654.00	1,737.00
	Prince Rupert Industrial Park (Subdivision of part of Block 2, District Lot 251, Coast Range 5, Plan 1456)			
	150mm diameter sewer service	4,095.00	4,300.00	4,515.00
	Larger than 150mm shall be at the cost of the applicant for all materials, labour and other charges with a minimum fee of	4,095.00	4,300.00	4,515.00
	An inspection fee will be added to the above charges for each service connection.	128.00	134.00	141.00
	If both storm sewer and sanitary sewer connections are inspected at the same time and in the same trench, then the additional fee for storm sewer hookup inspection will be waived.			
2.	User Rates (Users shall pay the following rates and charges for each month or portion of a month they remain users, however no single user shall pay a monthly charge of less than \$9.00 in any case:			
A	Laundry, Health Spa & Bottling Plant	349.00	366.00	384.00
B	Beer Parlour, Café or restaurant with liquor license, Laundromat & Industrial or Commercial Warehouses	174.00	183.00	192.00
C	Licensed lounge, cabaret or theatre	119.00	125.00	131.00
D	Business Premises with more than 20 employees	98.00	103.00	108.00
E	Café or Restaurant without Liquor License, Coffee Shop, Drive-in or take Out Food Establishment, Automobile Cash Wash, Amusement Centre with Lounge or Snack Bar, Business Premises with more than 9 and up to and including 20 employees	70.00	74.00	78.00
F	Dentists, Physicians or Surgeons or Veterinarian-more than one Practitioner, Barber or Beauty Salon - more than one operator	56.00	59.00	62.00
G	Private Club, Dentist, Physician, Surgeon or Veterinarian - one Practitioner only, Dry Cleaner, Service Station - without Commercial Car Wash, Bakery, Warehouse, Workshop or Light Industrial Premises, Amusement Centre-without Lounge or Snack Bar, Barber or Beauty Parlour with one operator only, animal Shelter & Museum	35.00	37.00	39.00
H	Church, Day Care Centre or Nursery, Church Hall - where separate from Church Building, Business Premises - more than four and up to including 9 employees	21.00	22.00	23.00
I	Each self-contained dwelling unit, including those within multiple dwellings or apartment blocks, Trailer Court - for each trailer	23.00	24.00	25.00

ITEM-DESCRIPTION		2008	2009	2010
J	Office and Business Premises with two to 4 employees	16.00	17.00	18.00
K	Rooming or Boarding House - Each House keeping unit, Hotel, Motel or Auto Court - for each rental unit with kitchen facilities, School - for each 35 students or portion thereof of as at September 20th enrolment	14.00	14.50	15.00
L	Business Premises - one employee only	10.50	11.00	11.50
M	Rooming or Boarding House - Each Sleeping Room, Hotel, Motel or Auto Court - for each rental unit without kitchen facilities, Hospital - for every 2 patient beds	7.00	7.50	8.00
3.	Residential Accounts under Schedule "A", Subsection 2 - I, meaning self-contained dwelling units shall be paid on an annual basis. Installment payments can be made for any amount at any time			
4.	Commercial Accounts under Schedule "A", Section 2 shall be rendered monthly or quarterly unless otherwise required and all rates and charges provided herein shall be due and payable by all users at the office of the City Collector no or before the last business day of the current month or quarter for which the billing is made.			
	"Quarter" means the relevant 3 month period ending on the last day of March, June, September and December of any year.			
5.	Where sewer waste is filtered by means of a septic tank(s) approved by the City, the user charges set out in Section 2 will be reduced by fifty percent.			
6.	Extra treatment Charges will be as follows			
	Charge for treating one (1) pound of B.O.D. above permitted limits	1.85	2.00	2.10
	Charge for treating one (1) pound of suspended solids above permitted limits	1.30	1.50	1.60
	Charge for treating one (1) pound of grease discharged	2.90	3.00	3.15
7.	Abandonment Fees			
	With reference to Section 1.1.1 the fee for disconnecting and capping off an abandoned sanitary or storm sewer service shall be regardless of the size of the connection	410.00	431.00	453.00
8.	Cleanout Installation Charges			
	With reference to Section 1.1.1 the cost of installation of a sewer clean-out will be	294.00	309.00	324.00
9.	Billing and Early Payment Reward			
	Accounts paid in full by the due date on the Billing Statement may be entitled to receive a ten percent (10%) reduction. Any payments received after the due date are not eligible for the discount.			
	Non receipt of the utility bill will not be recognized as a valid excuse for failure to pay the rates when due.			
10.	Unpaid Fees and Charges			
	Any amounts imposed under this Schedule remaining unpaid on the thirty-first (31st) day of December in any year shall be deemed to be taxes in arrears in respect of the parcels of land concerned and such sums shall be recovered with interest, in the same manner as ordinary municipal taxes upon land in accordance with the applicable provisions of the Community Charter and Local Government Act. Furthermore, these accounts will also be subject to a late fee of ten percent (10%)			