

VILLAGE OF NAKUSP

BYLAW No. 696, 2020

2020 Tax Rates

WHEREAS Section 197 of the *Community Charter* requires a Municipal Council to adopt a bylaw to establish rates on all taxable land and improvements according to their assessed value;

WHEREAS the Council may, pursuant to Section 235 of the *Community Charter*, establish an Alternative Municipal Tax Collection Scheme, including penalties to be applied in relation to payments made after a tax due date established by such bylaw;

NOW THEREFORE the Council of the Village of Nakusp, in open meeting assembled enacts as follows:

1. Title

This bylaw may be cited for all purposes as the "2020 Tax Rates Bylaw No. 696, 2020".

2. Definitions

"COLLECTOR" means the person duly appointed as such from time to time by Council, and includes all persons appointed or designated by the Collector to act on their behalf.

"ALTERNATIVE MUNICIPAL TAX SCHEME" means the scheme for the payment of taxes established under sections 5 and 7 of this bylaw.

3. Tax Rates

The following rates are imposed and levied for the year 2020:

(1) For all lawful and general purposes of the municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column 'A' of Schedule 'A' attached to and forming part of this bylaw;

(2) For the purposes of the West Kootenay Boundary Regional Hospital District on the assessed value of land and improvements taxable for hospital purposes, rates appearing in Column 'B' of Schedule 'A' attached to and forming part of this bylaw; and

(3) For the purposes of the Regional District of Central Kootenay on the assessed value of land and improvements taxable for hospital purposes, rates appearing in Column 'C' of Schedule 'A' attached to and forming part of this bylaw.

4. The minimum amount of taxation upon a parcel to real property shall be one dollar (\$1.00).

5. Alternative Municipal Tax Scheme

- (1) Unless section 5.3 applies, the rates and taxes named under this Bylaw are due and shall be paid in accordance with sections 5, 6, and 7 of this Bylaw on or before July 2, 2020.
- (2) An owner may elect to pay the rates and taxes named under this Bylaw in accordance with the Alternative Municipal Tax Collections Scheme by providing written notice of that election to the Collector at the Village office, Nakusp BC, on or before June 15, 2020.
- (3) An owner may elect to pay the rates and taxes named under this Bylaw in accordance with the General Municipal Tax Collection Scheme established under Division 10 of Part 7 of the Community Charter by giving written notice of that election to the Collector at their office at the Village office, Nakusp BC, on or before June 15, 2020.
- (4) If an owner does not make an election under Section 5.2 or 5.3, the Alternative Municipal Collection Scheme applies to the rates and taxes payable to that owner.

6. Rates and Taxes Payable to Collector

The rates and taxes named under this Bylaw shall be levied, raised and collected for the purposes stated, and shall be payable in Canadian funds to the Collector at the Village Office – 91 1st St NW, Nakusp, BC.

7. Penalties

- (1) After July 2, 2020, the Collector will add to the unpaid taxes of the current year, for each parcel of land and its improvements on the property tax roll for which taxes have not been paid, 5% of the current taxes. The unpaid taxes, together with the 5% added, will be deemed to be taxes of the current year due upon those lands and improvements
- (2) After September 1, 2020, the Collector will add to the unpaid taxes of the current year, for each parcel of land and its improvements on the property tax roll for which taxes have not been paid, an additional 5% of the current taxes (exclusive of the 5% authorized by section 7.1).

READ A FIRST, SECOND, AND THIRD TIME THIS 27th DAY OF APRIL 2020.

ADOPTED BY THE COUNCIL OF THE VILLAGE OF NAKUSP THIS 11th DAY OF MAY 2020.


MAYOR


CHIEF ADMINISTRATIVE OFFICER

SCHEDULE 'A'

	Tax Rates (dollars of tax per \$1,000 taxable value)		
	A General Municipal	B Hospital District	C Regional District
Class 1 – Residential	3.89389	0.24876	1.98729
Class 2 – Utilities	21.41638	0.87066	6.95553
Class 5 – Light Industry	25.69966	0.84578	6.75680
Class 6 - Business Other	9.26745	0.60946	4.86887
Class 8 – Recreational Non-Profit	2.80360	0.24876	1.98729
Class 9 – Farm	3.77707	0.24876	1.98729