



DISTRICT OF PORT HARDY

BYLAW NO. 1111 - 2020

A Bylaw to Set the 2020 Annual Tax Rates

WHEREAS the Council shall, pursuant to Section 197 of the *Community Charter*, in each year, adopt a bylaw to impose rates on all taxable land and improvements according to their assessed value to provide the money required for purposes specified in the *Community Charter*.

AND WHEREAS pursuant to section 235 of the *Community Charter*, Council may, by bylaw, establish an Alternative Municipal Tax Collection scheme setting out dates on which all or part of property taxes are due 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 District of Port Hardy in open meeting assembled enacts as follows:

1. Title

This Bylaw may be cited as the "District of Port Hardy Annual Tax Rates Bylaw No. 1111-2020".

2. Definition

"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 her behalf.

3. Tax Rates for General Municipal Purposes

Tax rates for all lawful general and debt purposes, as shown in column 'A' of Schedule 'A' attached hereto and forming a part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value as shown on the Real Property Tax Roll for general municipal purposes for the District of Port Hardy for 2020.

4. Tax Rates for the Vancouver Island Regional Library

Tax rates for the payment of the Vancouver Island Regional Library requisition, as shown in column 'B' of Schedule 'A' attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value on the Real Property Tax Roll for general municipal purposes for the District of Port Hardy for 2020.

5. Tax Rates for the Regional District of Mount Waddington

Tax rates for the payment of the Regional District of Mount Waddington requisition, as shown in column 'C' of Schedule 'A' attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided under Section 26 of the *Hospital District Act* and as shown upon the Real Property Tax Roll for the District of Port Hardy for 2020.

6. Tax Rate for the Regional District of Mount Waddington Hospital District

Tax rates for the payment of the Mount Waddington Regional Hospital District requisition, as shown in column 'D' of Schedule 'A' attached hereto and forming part of this Bylaw are hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided by Section 26 of the *Hospital District Act* and according to their assessed value as shown upon the Real Property Tax Roll for the District of Port Hardy for 2020.

7. Alternative Municipal Tax Collection Scheme

Unless Section 8 applies, the rates and taxes named under this Bylaw are due and shall be paid in accordance with Sections 9 and 10 of this bylaw, on or before July 2, 2020.

If an owner does not make an election under Section 8, the Alternative Municipal Tax Collection Scheme applies to the rates and taxes payable to that owner.

8. General Municipal Tax Collection Scheme

An owner may elect to pay the rates and taxes named under this bylaw in accordance with the General Tax Collection Scheme established under Part 7, Division 10 of the Community Charter by giving written notice of that election to the Collector at their office at the District of Port Hardy Municipal Hall on or before June 15, 2020. Written notice will be accepted by email to general@porthardy.ca.

9. Rates and Taxes Payable

The rates and taxes named under this Bylaw shall be levied, raised and collected for the purposes stated, and shall be payable by 4:30 p.m., July 2, 2020 to the Collector at the Municipal Hall, Port Hardy, BC.

10. Penalties

If the Alternative Municipal Tax Collection Scheme applies to a parcel of land and its improvements, the Collector must add to the unpaid balance of the current year's taxes, in respect of each parcel of land and the improvements as shown on the tax roll, a penalty of ten (10) per cent to be applied in relation to payments made more than 90 days after the tax due date of July 2, 2020.

11. Supplementary Tax Rolls

- (a) Upon receipt of a Supplementary Tax Roll from B.C. Assessment, the Collector shall levy taxes in accordance with the rates specified in Schedule 'A' of this Bylaw according to the taxable values as shown on the Supplementary Tax Rolls.
- (b) Where Supplementary Tax Notices are sent before the 1st day of September, penalties shall be added as set out in Section 10 of this Bylaw.
- (c) Where Supplementary Tax Notices are sent after the 1st day of September, ten (10) percent shall be added on any amount unpaid after thirty (30) days.

Read a First time on the 12th day of May, 2020.

Read a Second time on the 12th day of May, 2020.

Read a Third time on the 12th day of May, 2020.

Adopted by the Municipal Council on the 12th day of May, 2020.

Original Signed:

Director of Corporate Services

Mayor

Certified to be a true copy of
District of Port Hardy Bylaw No. 1111-2020
Annual Tax Rate Bylaw for the Year 2020

Director of Corporate Services

District of Port Hardy
Schedule "A" of
Bylaw No. 1111-2020

		A	B	C	D
Class	Property	General Municipal and Debt	Vancouver Island Regional Library	Regional District	Regional Hospital District
1	Residential	5.186797	0.266836	0.859162	0.300782
2	Utilities	46.909829	2.413287	3.007067	1.052737
5	Light Industrial	28.715336	1.477267	2.921151	1.022659
6	Business	18.937247	0.974231	2.104947	0.736916
7	Managed Forest	38.157299	1.963011	2.577486	0.902346
8	Recreation/Non-Profit	5.478207	0.281828	0.859162	0.300782