



BYLAW NO. 1486, 2020

A bylaw to provide for a percentage addition to unpaid current property taxes

WHEREAS the *Community Charter*, Section 235 (alternative municipal tax collection scheme), provides that Council may, by Bylaw, establish one or more dates on which all or part of the property taxes are due and establish the percentages which may be imposed on each date on taxes unpaid on that date;

AND NOW THEREFORE the Council of the District of Hope, in open meeting assembled, ENACTS AS FOLLOWS:

1. **CITATION**

This bylaw may be cited for all purposes as the “**District of Hope Tax Penalty Bylaw No. 1486, 2020**”.

2. **COLLECTION OF TAXES**

All rates and taxes levied and imposed by bylaw on the annual tax notice, including the applicable Home Owner Grant Claims, shall be due and payable at the office of the Collector, District of Hope, Municipal Hall on, or before, July 2nd annually (the due date).

(b) Where July 2nd falls on a weekend, the due date will be adjusted to the following (non-statutory holiday) working day of that year.

3. **PENALTY DATES**

(a) First Penalty Date

- i) If all or part of property taxes for the current taxation year for a parcel of land and its improvements on the assessment roll remain unpaid after July 2nd of the year those taxes are levied, the Collector will add to the said unpaid property taxes, a penalty equal to five percent (5%) of the portion that remains unpaid. For greater clarity, July 2nd ends at 12:00 midnight.
- ii) When July 2nd falls on a weekend, the penalty date will be adjusted to the following (non-statutory holiday) working day of that year.

(b) Second Penalty Date

- i) If all or part of property taxes for the current taxation year for a parcel of land and its improvements on the assessment roll remain unpaid after July 31st the year those taxes are levied, the Collector will add to the said unpaid property taxes, an additional penalty equal to five percent (5%) of the portion that remains unpaid (this penalty will not be applied against the first penalty). For greater clarity, July 31st ends at 12:00 midnight.
- ii) When July 31st falls on a weekend, the penalty date will be adjusted to the following (non-statutory holiday) working day of that year.

(c) For the 2020 taxation year, section 3(a) and 3(b) will not apply. If all or part of the property taxes for the 2020 taxation year for a parcel of land and improvements on the assessment roll remain unpaid after September 30th the year those taxes are levied the Collector will add to the said unpaid property taxes, a penalty equal to ten percent (10%) of the portion that remains unpaid. For greater clarity, September 30th ends at 12:00 midnight.

(d) The penalties referred to in Section 3 (a) and (b) and (c) are due as part of the property taxes for the current year for the parcel of land and its improvements.

4. INTEREST ON TAXES

Interest on taxes in arrears and delinquent taxes will be charges in accordance with the provisions of the *Community Charter*.

5. THE OWNER MAY ELECT WHICH SCHEME TO USE

Under Community Charter, Section 235 (2), property owners may elect, by giving written notice, during the twelve (12) month period ending on May 15th of the current year, to pay under the general tax collection scheme.

6. REPEAL

The *Town of Hope Tax Penalty Bylaw No. 23/92* and any and all amendments, are hereby repealed.

Read a first time this 27th day of April, 2020

Read a second time this 27th day of April, 2020

Read a third time this 27th day of April, 2020

Adopted this 27th day of April, 2020.

Original Signed by Peter Robb
Mayor

Original Signed by Donna Bellingham
Director of Corporate Services