

## VILLAGE OF RADIUM HOT SPRINGS

### BYLAW NO. 455

#### A BYLAW TO ALTER THE GENERAL TAX COLLECTION SCHEME AND PENALTY DATES FOR UNPAID TAXES FOR 2020

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**WHEREAS** a municipality may, under Section 235 of the *Community Charter*, by bylaw, adopt an alternative municipal tax collection scheme to establish one or more dates on which all or part of the property taxes are due, and to establish penalties and interest to be applied in relations to payment made after a tax due date;

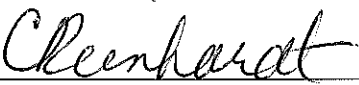
**NOW THEREFORE** the Council of the Village of Radium Hot Springs under the Order of the Minister of Public Safety and Solicitor General, *Emergency Program Act, Ministerial order No. M083, enacts* as follows:

1. Subject to any owner election under section 2 of this Bylaw, the taxes payable under this Alternative Municipal Tax Collection Scheme Bylaw are due and shall be payable in accordance with this Bylaw on or before Thursday, July 2<sup>nd</sup>, 2020.
2. An owner may elect to pay the taxes owed under this Bylaw under the Alternative Municipal Tax Collection Scheme by providing written or email notice of that election to the Collector no later than the Monday, June 15, 2020.
3. An owner may elect to pay the taxes owed named under this Bylaw under the General Tax Collection Scheme by providing written or email notice of that election to the Collector no later than the Monday, June 15, 2020.
4. An owner may change an election under sections 2 or 3 by giving written or email notice to the Collector no later than the Monday, June 15, 2020, provided that an owner may only change their election once in the same year.
5. If an owner makes no election under Section 2, 3, or 4, the Alternative Municipal Tax Collection Scheme automatically applies to the owner.
6. An owner must give any notice under this section to the Collector at his or her office at 4836 Radium Blvd, PO Box 340, Radium Hot Springs, BC V0A 1M0 or by email [karen.sharp@radiumhotsprings.ca](mailto:karen.sharp@radiumhotsprings.ca).
7. If the Alternative Municipal Collection Scheme applies to a parcel of land and its improvements, and the local services,
  - 7.1. the Collector must add to the unpaid balance after close of business on Wednesday, September 30<sup>th</sup> of the current year's taxes, in respect of each parcel of land and the improvements, and local services as shown on the tax roll, a penalty of five (5) per cent to be applied in relation to payments made more than 90 days (Thursday, October 1<sup>st</sup>, 2020) after the tax due date of July 2, 2020; and

- 7.2. the Collector must add to the unpaid balance after close of business on Monday, November 2<sup>nd</sup> of the current year's taxes, in respect of each parcel of land and the improvements, and local services as shown on the tax roll, a penalty of five (5) per cent to be applied in relation to payments made more than 123 days (Tuesday, November 3<sup>rd</sup>, 2020) after the tax due date of July 2, 2020.
8. If the General Tax Collection Scheme applies to a parcel of land and its improvements, the Collector must apply the penalties and interest set out in any regulation under section 234 of the *Community Charter*.
9. The penalties referred to in Section 7 of this Bylaw are due as part of the taxes for the current year for the land and improvements, and local services.
10. This bylaw shall have no further force or effect after December 31<sup>st</sup>, 2020.
11. This bylaw may be cited for all purposes as "Alternative Municipal Tax Collection Scheme Bylaw No. 455, 2020".

READ A FIRST, SECOND AND THIRD TIME THIS 22<sup>ND</sup> DAY OF APRIL, 2020.

RECONSIDERED AND ADOPTED THIS 22<sup>ND</sup> DAY OF APRIL, 2020.

  
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Mayor Clara Reinhardt

  
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Clerk Mark Read

Hereby certified as a true copy of Bylaw No. 455, 2020.

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Clerk