

## DISTRICT OF KITIMAT

### BYLAW NO. 1976

#### A BYLAW FOR THE LEVYING OF RATES FOR MUNICIPAL, HOSPITAL, AND REGIONAL DISTRICT PURPOSES FOR THE YEAR 2020 AND TO PROVIDE AN ALTERNATIVE TAX SCHEME FOR 2020

WHEREAS, Council may adopt an alternative municipal tax collection scheme by bylaw, including penalties to be applied in relation to payments made after a tax due date established by such a bylaw;

NOW THEREFORE the Council of the District of Kitimat in open meeting assembled ENACTS AS FOLLOWS:

1. This bylaw may be cited as "Tax Rates Bylaw No.1976, 2020".

#### 2. INTERPRETATION

In this Bylaw,

“**Alternative Municipal Tax Collection Scheme**” means the tax collection scheme established under section 4.1 of this Bylaw;

“**Collector**” has the same meaning as in the *Community Charter*; and

“**General Tax Collection Scheme**” means the tax collection scheme established under section 234 of the *Community Charter*.

#### 3. APPLICABLE RATES

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

- a) For all lawful general municipal purposes of the District on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "A" of the schedule attached hereto and forming a part hereof.
- b) For debt purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of the schedule attached hereto and forming a part hereof.
- c) For Kitimat-Stikine Regional District purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "C" of the schedule attached hereto and forming a part hereof.
- d) For transit utility purposes on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "D" of the schedule attached hereto and forming a part hereof.
- e) For hospital purposes on the assessed value of land and improvements taxable for North West Regional Hospital District purposes, rates appearing in Column "E" of the schedule attached hereto and forming a part hereof.

3.2. The minimum amount of taxation upon a parcel of real property shall be One (\$1.00) Dollar.

#### 4. ALTERNATIVE TAX COLLECTION SCHEME

4.1. Subject to any owner election under section 4.3, the rates and taxes payable under the Bylaw are due and shall be payable in accordance with this Bylaw on or before July 2<sup>nd</sup>, 2020.

4.2. An owner may elect to pay the rates and taxes owed under this Bylaw under the Alternative Municipal Tax Collection Scheme by providing written notice of that election to the Collector no later than the first Monday in June.

4.3. An owner may elect to pay the rates and taxes owed under this Bylaw the General Tax Collection Scheme on or before the 2<sup>nd</sup> day of July by giving written notice of that election to the Collector no later than the first Monday in June.

- 4.4. An owner may change an election under sections 4.2 or 4.3 by giving written notice to the Collector no later than the June 1, 2020, provided that an owner may only change their election once in the same year.
- 4.5. If an owner makes no election under section 4.2 or 4.3, the Alternative Municipal Tax Collection Scheme automatically applies to the owner.
- 4.6. An owner must give any notice under this section to the Collector at his or her office at  
 Email: [dok@kitimat.ca](mailto:dok@kitimat.ca) or,  
 Mail: 270 City Centre, Kitimat, BC V8C 2H7

**5. PENALTIES**

- 5.1. 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.
- 5.2. 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*.

5. This bylaw shall take effect and be binding upon all persons as from the date of adoption.

READ a first time this	11th	day of	May	, 2020.
READ a second time this	11th	day of	May	, 2020.
READ a third time this	11th	day of	May	, 2020.
FINALLY ADOPTED this	11th	day of	May	, 2020.

MAYOR

  
 Phil Germuth

CORPORATE OFFICER

  
 Ethan Anderson

DISTRICT OF KITIMAT

SCHEDULE A

BYLAW NO. 1976, 2020



2020 Tax Rates (Dollars of Tax Per \$1,000 Taxable Value)

PROPERTY CLASS	A. GENERAL MUNICIPAL	B. DEBT	C. KIT-STIKINE REGIONAL DISTRICT
1. Residential			
Land or Improvements/Other	1.44113	0.02993	0.08794
Land with Improvements/Other	630.00		
2. Utilities	29.01608	0.27363	0.80397
4. Major Industry	29.04527	0.27390	0.80478
5. Light Industry	22.89029	0.21586	0.63424
6. Business/Other	9.72011	0.09166	0.26932
8. Recreational Property/Non-Profit Organization	11.68233	0.11017	0.32369

PROPERTY CLASS	D. TRANSIT	E. NORTH WEST REGIONAL HOSPITAL
1. Residential		
Land or Improvements/Other	0.16665	0.59003
2. Utilities	0.58328	2.06511
4. Major Industry	0.56661	2.0061
5. Light Industry	0.56661	2.0061
6. Business/Other	0.40829	1.44557
8. Recreational Property/Non-Profit Organization	0.16665	0.59003

DISTRICT OF KITIMAT

2020 Tax Rates (Dollars of Tax Per \$1,000 Taxable Value)

PROPERTY CLASS	MFA	BCAA	SCHOOL
1. Residential			
Land or Improvements/Other	0.0002	0.0426	2.2693
2. Utilities	0.0007	0.0479	13.0300
4. Major Industry	0.0007	0.0479	0.0001
5. Light Industry	0.0007	0.1099	1.0561
6. Business/Other	0.0005	0.1099	1.1070
8. Recreational Property/Non-Profit Organization	0.0002	0.0426	0.7844

PROPERTY CLASS	TAX RATE GRAND TOTALS
1. Residential	
Vacant Land	4.62778
Land with Improvements/Other	630.00 plus rate
2. Utilities	45.82067
4. Major Industry	32.74536
5. Light Industry	27.47980
6. Business/Other	13.15235
8. Recreational Property/Non-Profit Organization	13.70007