

**CITY OF TERRACE**

**BYLAW NO. 2196 – 2020**

**"A BYLAW FOR THE CITY OF TERRACE FOR LEVYING TAX RATES FOR MUNICIPAL: GENERAL, TRANSIT AND BUSINESS IMPROVEMENT, NORTH WEST REGIONAL HOSPITAL DISTRICT, AND REGIONAL DISTRICT OF KITIMAT-STIKINE: GENERAL AND SOLID WASTE, FOR THE YEAR 2020."**

*WHEREAS* pursuant to section 197 of the Community Charter, Council must, on or before May 14<sup>th</sup> in each year, by bylaw, impose property value taxes for the year by establishing tax rates for the municipal revenue proposed to be raised from property value taxes, as provided in the financial plan, and the amounts to be collected by means of rates established by the municipality to meet its taxing obligation in relation to another local government or other public body;

*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 City of Terrace, in open meeting assembled, enacts as follows:

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

- a) For **general purposes of the Municipality**, on the assessed value of land and improvements taxable for municipal purposes, rates appearing in Column "A" of Schedule "A" attached hereto and forming a part hereof;
- b) For **public transit purposes of the Municipality**, on the assessed value of land and improvements taxable for hospital purposes, rates appearing in Column "B" of Schedule "A" attached hereto and forming part hereof;
- c) For **general purposes of the Regional District of Kitimat-Stikine**, on the assessed value of land and improvements taxable for hospital purposes, rates appearing in Column "C" of Schedule "A" attached hereto and forming a part hereof;
- d) For **purposes of the North West Regional Hospital District**, on the assessed value of land and improvements taxable for hospital purposes, rates appearing in Column "D" of Schedule "A" attached hereto and forming a part hereof;

- e) *For solid waste purposes of the Regional District of Kitimat-Stikine, on the assessed value of improvements taxable for hospital purposes, rates appearing in Column "E" of Schedule "A" attached hereto and forming a part hereof.*
- f) *For business improvement purposes of the Municipality, on the assessed value of land and improvements taxable for hospital purposes within the business improvement area boundary, rates appearing in Column "F" of Schedule "A" attached hereto and forming a part hereof.*
- 2.0 *The minimum amount of taxation upon a parcel of real property shall be one dollar (\$1.00).*
- 3.0 *As per Section 235 (1) of the Community Charter, unless Section 4 applies, the rates and taxes named under this Bylaw are due and shall be paid in accordance with Sections 4, 5, 6, and 7 of this bylaw, to the City of Terrace by 4:30 PM on July 2, 2020.*
- 4.0 *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 Director of Finance at their office at the City of Terrace Municipal Hall on or before June 15, 2020.*
- 5.0 *If an owner does not make an election under Section 3, the Alternative Municipal Tax Collection Scheme applies to the rates and taxes payable to that owner.*
- 6.0 *Upon the 3<sup>d</sup> day of July 2020 or as soon thereafter as is practicable, the Collector shall add to the unpaid balance of the current years taxes, in respect of each parcel of land and the improvements as shown on the Real Property Tax Roll of the City of Terrace for 2020, zero (0) percent of the amount unpaid as of 4:30 PM on the 2<sup>nd</sup> day of July 2020.*
- 7.0 *Upon the 1<sup>st</sup> day of October 2020 or as soon thereafter as is practicable, the Collector shall add to the unpaid balance of the current years taxes, in respect of each parcel of land and the improvements as shown on the Real Property Tax Roll of the City of Terrace for 2020, ten (10) percent of the amount unpaid as of 4:30 PM on the 30<sup>th</sup> day of September 2020.*
- 8.0 *This Bylaw may be cited as "2020 Tax Rate Bylaw No. 2196 – 2020".*

**READ a first time this 11<sup>th</sup> day of May, 2020.**

**READ a second time this 11<sup>th</sup> day of May, 2020.**

**READ a third time this 11<sup>th</sup> day of May, 2020.**

**ADOPTED this 11<sup>th</sup> day of May, 2020.**



**Mayor**



**Clerk**

**SCHEDULE "A"***(to 2020 Tax Rate Bylaw No. 2196 – 2020)**Tax Rates (dollars of tax per \$1000 taxable value)*

Property Class	A	B	C	D	E	F
	Municipal: General	Municipal: Transit	Regional District of Kitimat- Stikine: General	North West Regional Hospital District	Regional District of Kitimat- Stikine: Solid Waste	Municipal: Business Improvement
1 Residential	4.2900	0.1450	0.1712	0.5845	0.4283	0
2 Utility	49.6500	0.5070	0.6000	2.0458	1.5000	0
4 Major Industry	52.2600	0.4930	0.5820	1.9873	1.4560	0
5 Light Industry	39.5100	0.4930	0.5820	1.9873	1.4560	0.84391
6 Business/Other	19.8600	0.3550	0.4193	1.4320	1.0493	0.84391
8 Recreation/Non-Profit	5.4500	0.1450	0.1720	0.5845	0.4270	0
9 Farm	34.7700	0.1450	0.1720	0.5845	0.4270	0