



TOWN OF VIEW ROYAL

BYLAW NO. 1049

A BYLAW TO LEVY RATES FOR MUNICIPAL, REGIONAL DISTRICT AND HOSPITAL PURPOSES FOR THE YEAR 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;

THEREFORE, Council, in open meeting assembled, hereby enacts as follows:

1. CITATION

1.1. This Bylaw may be cited as the “Tax Rates Bylaw No. 1049, 2020”

2. INTERPRETATION

2.1. In this Bylaw,

- a) “**Alternative Municipal Tax Collection Scheme**” means the tax collection scheme established under section 4 of this Bylaw;
- b) “**Collector**” has the same meaning as in the *Community Charter*; and
- c) “**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 purposes of the Municipality on the assessed value of land and improvements levied on the General assessment base, rates appearing in Column (A) of the Schedule “A” attached hereto and forming a part of this Bylaw;
- b) For purposes of the Capital Regional District on the assessed value of land and improvements levied on the General assessment base, rates appearing in Column (B) of the Schedule “A” attached hereto and forming a part of this Bylaw; and
- c) For Regional Hospital District purposes on the assessed value of land and improvements levied on the Hospital assessment base, rates appearing in Column (C) of the Schedule “A” attached hereto and forming a part of this Bylaw.

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 2nd, 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 under the General Tax Collection Scheme on or before the 2nd 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 first Monday in June, 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 45 View Royal Avenue, Victoria, BC V9B 1A6 or by email to finance@viewroyal.ca.

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*.

READ A FIRST TIME THIS 5th DAY OF MAY, 2020

READ A SECOND TIME THIS 5th DAY OF MAY, 2020

READ A THIRD TIME THIS 5th DAY OF MAY, 2020

ADOPTED BY COUNCIL, SIGNED BY THE MAYOR AND CLERK AND SEALED WITH THE SEAL OF THE TOWN OF VIEW ROYAL THIS 5th DAY OF MAY, 2020

MAYOR

CORPORATE OFFICER

SCHEDULE "A"**Tax Rates
(Dollars of Tax per \$1,000.00 Taxable Value)**

PROPERTY	CLASS	A	B	C
		GENERAL PURPOSES	CAPITAL REGIONAL DISTRICT	REGIONAL HOSPITAL DISTRICT
Residential	1	2.27610	0.24171	0.19621
Utilities	2	40.00000	4.24775	0.68675
Supportive Housing	3	2.27610	0.24171	0.19621
Major Industry	4	7.59875	0.80694	0.66713
Light Industry	5	7.59875	0.80694	0.66713
Business/Other	6	8.08015	0.85806	0.48072
Recreation/Non-Profit	8	10.75798	1.14243	0.19621
Farm	9	21.01180	2.23133	0.19621