



VILLAGE OF HARRISON HOT SPRINGS
BYLAW NO. 1157

A bylaw for an Alternative Municipal Tax Collection Scheme

WHEREAS the Village of Harrison Hot Springs has deemed it advisable to establish an alternative tax collection scheme that establishes the date on which property taxes are due and the penalties and interest to be applied in relation to payments made after a tax due date;

AND WHEREAS under Section 235 of the *Community Charter*, Council must establish an Alternative Municipal Tax Collection Scheme, by bylaw, to include penalties to be applied in relation to payments made after a tax due date;

NOW THEREFORE, the Municipal Council of the Village of Harrison Hot Springs in open meeting assembled, enacts as follows:

CITATION

1. This Bylaw may be cited for all purposes as the Village of Harrison Hot Springs "Alternative Municipal Tax Collection Scheme Bylaw No. 1157, 2020".

DEFINITIONS

2. In this bylaw,

"Collector" means the municipal officer assigned responsibility as collector of taxes for the municipality.

2020 SPECIAL PROVISIONS

3. Notwithstanding Section 234 of the *Community Charter*, only for the year 2020, the following provisions apply:
 - (a) The due date for the 2020 property taxes is July 2nd;
 - (b) 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 September 30th of the year those taxes are levied, the collector will add to the said unpaid property taxes a penalty equal to 10% of the portion that remains unpaid;

- (c) The Collector shall, after the 31st day of December in each year, add to the unpaid taxes for the year imposed for taxes in arrears, and for the year following imposition for taxes that are delinquent, in respect of each parcel of land and the improvements thereon upon the real property tax roll, interest; and
- (d) The interest is deemed to be part of the taxes in arrears or delinquent, and the total amount of these taxes is a charge on the land, improvements or both as if the additions and interest had originally formed part of the taxes and rates assessed.

General Scheme Election

Under section 235 (2) of the *Community Charter* a property owner may elect to pay taxes named in this Bylaw in accordance with the General Municipal Tax Collection Scheme, by giving written notice of that election to the Village Office on or before May 29, 2020.

TERMINATION OF SPECIAL PROVISIONS

The provisions of Section 3 of this Bylaw shall terminate and no longer be in force and effect after December 31, 2020.

READINGS AND ADOPTION

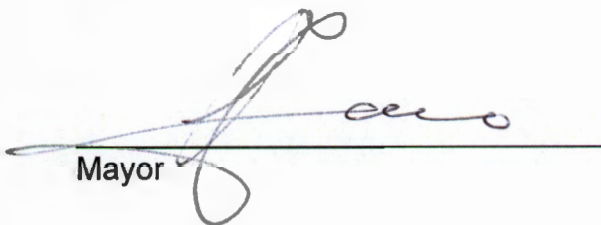
READ A FIRST TIME THIS 4th DAY OF MAY, 2020

READ A SECOND TIME THIS 4TH DAY OF MAY, 2020

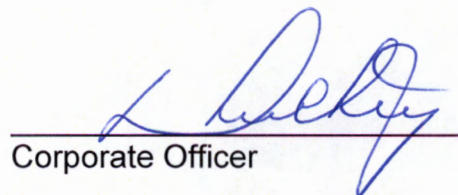
READ A THIRD TIME THIS 4th DAY OF MAY, 2020

ADOPTED THIS 4th DAY OF MAY, 2020

Authorized and adopted pursuant to Ministerial Order No. M139, issued May 1, 2020



Mayor



Corporate Officer