
TOWN OF LADYSMITH

BYLAW NO. 2037

A bylaw for the levying of rates for Municipal, Hospital and Regional District purposes for the year 2020.

WHEREAS the Council of the Town of Ladysmith shall, pursuant to the *Community Charter*, in each year, adopt a bylaw to impose rates on taxable land and improvements according to their assessed value to provide the money required for purposes specified in the Charter;

WHEREAS the Council of the Town of Ladysmith may, pursuant to the *Community Charter*, establish an Alternative Municipal Tax Collection Scheme, including penalties to be applied in relation to payments made after a tax due date established by such bylaw;

NOW THEREFORE the Municipal Council of the Town of Ladysmith in open meeting assembled enacts as follows:

1. Definition

“COLLECTOR” means the person duly appointed as such from time to time by Council, and includes all persons appointed or designated by the Collector to act on her behalf.

“ALTERNATIVE MUNICIPAL TAX SCHEME” means the Scheme for the payment of taxes established under sections 3, 4, and 5.2 of this bylaw.

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

2.1 For lawful general purposes of the Town of Ladysmith on the value of land and improvements taxable for general municipal purposes, the tax rates shown in column ‘A’ of Schedule “A”, attached to and forming part of this Bylaw;

2.2 For purposes of the Cowichan Valley Regional District on the value of land and improvements taxable for Regional Hospital District purposes, the tax rates shown in column ‘B’ of Schedule “A”, attached to and forming part of this Bylaw;

2.3 For purposes of the Cowichan Valley Regional Hospital District on the value of land and improvements taxable for Regional Hospital District purposes, the tax rates shown in column ‘C’ of Schedule “A”, attached to and forming part of this Bylaw,

3. Alternative Municipal Tax Scheme

- 3.1 Unless section 3.3 applies, the rates and taxes imposed under this Bylaw are due and shall be paid on or before July 2nd, 2020.
- 3.2 An owner may elect to pay the rates and taxes imposed under this bylaw in accordance with the Alternative Municipal Tax Collections scheme by providing written notice of that election to the Collector at her office at City Hall, Ladysmith, BC on or before June 15th, 2020.
- 3.3 An owner may elect to pay the rates and taxes imposed under this bylaw in accordance with the General Municipal Tax Collection scheme established in the *Community Charter* by providing written notice of that election to the Collector at her office at City Hall, Ladysmith, BC on or before June 15th, 2020.
- 3.4 If an owner does not make an election under Section 3.2 or 3.3, the Alternative Municipal Collection Scheme applies to the rate and taxes payable by that owner.

4. Penalties – Alternative Municipal Collection Scheme

- 4.1 Upon the 1st day of October, 2020, or as soon thereafter as is practicable, the Collector shall add to the unpaid balance of the current year's taxes ten (10) percent of the amount unpaid as of the 30th day of September, 2020.

5. Supplementary Tax Rolls

- 5.1 Upon receipt of a Supplementary Tax Roll from BC Assessment, the Collector shall levy taxes in accordance with the rates specified in Schedule "A" of the Bylaw according to the taxable values as shown on the Supplementary Tax Rolls.
- 5.2 For each Supplementary Tax Roll, where the Alternative Municipal Collection Scheme applies, the Collector shall add penalties to the unpaid amounts as follows:
 - (a) Where Supplementary Tax Notices are sent before the 1st day of June, 2020, penalties shall be added as set out in Section 4 of this Bylaw.
 - (b) Where Supplementary Tax Notices are sent on or after the August 31st, 2020, ten (10) percent shall be added on any amount unpaid after thirty (30) days.

Citation

6. This bylaw may be cited as the "Town of Ladysmith Tax Rates Bylaw 2020, No. 2037".

READ A FIRST TIME on the 5th day of May, 2020

READ A SECOND TIME on the 5th day of May, 2020

READ A THIRD TIME on the 5th day of May, 2020

ADOPTED on the 5th day of May, 2020





Mayor (A. Stone)



Corporate Officer (D. Smith)

**Town of Ladysmith Tax Rates Bylaw 2020, No.2037
Schedule "A"**

Tax Rates (Dollars of Tax per \$1,000 Net Taxable Value)

PROPERTY CLASS		<u>A</u> Municipal	<u>B</u> Cowichan Valley Regional District	<u>C</u> Cowichan Valley Regional Hospital District
1	Residential	3.9590	0.7780	0.5189
2	Utilities	29.5463	2.7230	1.8162
3	Supportive Housing	3.9590	0.7780	0.5189
4	Major Industry	100.9918	2.6452	1.7642
5	Light Industry	14.6427	2.6452	1.7642
6	Business/Other	11.8186	1.9061	1.2713
7	Managed Forest	29.1549	2.3340	1.5567
8	Rec Non Profit	2.2683	0.7780	0.5189
9	Farm	35.5801	0.7780	0.5189