

CITY OF CASTLEGAR

BY-LAW NO. 362

A By-Law to tax persons possessing a license issued under the Liquor Control and Licensing Act.

PART 1

THEREFORE, the Municipal Council of the City of Castlegar in open meeting assembled, enacts as follows:

- 1.1 This By-Law may be cited for all purposes as the City of Castlegar Liquor Tax By-Law No. 362, 1982.
- 1.2 WHEREAS Part II of the "Municipal Act R.S.B.C. 1979" provides that Council may by By-Law tax every person possessing a License issued under the Liquor Control and Licensing Act and operating a business of a dining lounge, dining room, lounge, or public house, or a combination of any of them and WHEREAS it is deemed expedient to make provisions for the administration of the same.

1.3 Definitions

In this By-Law, the words defined shall have the following meaning and where not defined, shall be as in the Interpretation Section of the Municipal Act.

- (1) OWNER: the person operating any business licensed under the Liquor Control and Licensing Act.
- (2) OPERATOR: the person operating any business licensed under the Liquor Control and Licensing Act.
- (3) AGENT: includes the firm or corporation representing the owner and, inter alia include employees of an owner.
- (4) CITY CLERK: the person or persons appointed from time to time by the Council of the City of Castlegar.

PART 2

ADMINISTRATION

- 2.1 The City Clerk or other such persons appointed by the Council of the City of Castlegar administers this By-Law.
- (1) The person appointed under Section 2.1 are hereby authorized to enter, at all reasonable times, upon any property subject to the provisions of this By-Law.
 - (2) Shall keep records of applications received, statements filed and retain pertinent papers and documents connected with this By-Law.

PART 3

ANNUAL LICENSE FEE

- 3.1 Except as provided in 3.2, every owner shall pay a fee as prescribed in an amount not exceeding 20% (twenty percent) of the amount of the annual license fees which were required to be paid to the Liquor Control and Licensing Act.
- 3.2 In the first year of operation of the business in the Municipality, the owner shall pay on the basis only of the minimum license fee required to be paid to the Liquor Control and Licensing Branch.
- 3.3 Said tax shall be due and payable by the 31st day of January of each and every year, or on a date set by the Collector.
- 3.4 Where said tax remains unpaid on January 31st of any year thereafter, said tax shall bear interest at the rate not exceeding 18% (eighteen percent) a year until paid. The added interest shall be part of the delinquent tax.
- 3.5 Where said taxes and interest remain unpaid on the 31st day of December in any year, there shall be added to and form part of the taxes in respect of that land or real property as taxes in arrears.

PART 4

RESPONSIBILITY OF THE OWNER

- 4.1 The owner, operator or his agent shall be jointly responsible to insure that
- (1) on or before January 31st in each year, file with the City Clerk, a statement showing the amount of the annual license fee for the preceeding year which he was required to pay to the Liquor Control and Licensing Branch;
 - (2) payment shall be made on or before the 31st day of January in each and every year of the full amount of tax; and
 - (3) any changes, in ownership or changes in operation of the business that affects any provisions of this By-Law shall be given in writing to the City Clerk.

PART 5

PENALTY

- 5.1 Every person who violates any provisions of this By-Law, or who suffers or permits any act or thing to be done in contravention or violation of any provisions of this By-Law, shall be guilty of an infraction thereof, and upon summary conviction therefore, shall be liable to a fine and penalty not exceeding two thousand dollars (\$2,000.00) or in the alternative, to imprisonment for a period of time not exceeding six (6) months.
- 5.2 If any section, sub-section, sentence, clause, sub-clause or phrase of this By-Law is for any reason held to be invalid by the decision of any court of competent jurisdiction, such decision shall not effect the validity of the remaining portions of this By-Law.

PART 6

EFFECTIVE DATE

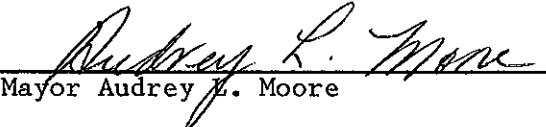
- 6.1 This By-Law shall be deemed effective upon final adoption.
- 6.2 The City of Castlegar By-Law No. 4, 1974 and all amendments thereto are hereby rescinded.

INTRODUCED AND READ A FIRST TIME THIS 9TH DAY OF NOVEMBER, 1982.

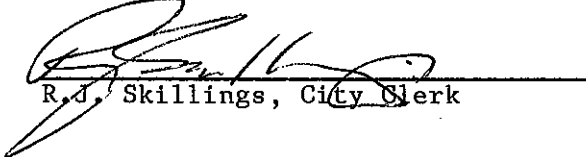
READ A SECOND TIME THIS 9TH DAY OF NOVEMBER, 1982.

READ A THIRD TIME THIS 9TH DAY OF NOVEMBER, 1982.

RECONSIDERED AND ADOPTED, SIGNED BY THE MAYOR AND CITY CLERK AND SEALED WITH THE CORPORATE SEAL THIS 23RD DAY OF NOVEMBER, 1982.



Mayor Audrey L. Moore



R.J. Skillings, City Clerk