



Property Tax Penalty
Bylaw 1377
Effective 2022 May

CASTLEGAR

Property Tax Penalty

Bylaw 1377

A Bylaw to establish when property taxes are due, and when penalties are applied on unpaid taxes of the current year to the City of Castlegar.

WHEREAS Section 235 of the *Community Charter* permits the City to establish, by bylaw, one or more dates on which all or part of the property taxes are due; and to establish when penalties are applied in relation to payments made after a tax due date established by the bylaw;

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

1 PART 1: CITATION

- 1.1 This Bylaw may be cited for all purposes as 'Property Tax Penalty Bylaw No. 1377'.

2 PART 2: INTERPRETATION

- 2.1 Words or phrases defined in the British Columbia *Interpretation Act*, *Community Charter*, *Local Government Act*, or any successor legislation, shall have the same meaning when used in this Bylaw unless otherwise defined in this Bylaw.

- 2.2 In this Bylaw, unless context requires otherwise:

Collector means the designated City Officer appointed by Council and assigned responsibility as collector of taxes for the City,

Council means the Council of the City of Castlegar.

Due Date means July 2 every year. When July 2 falls on a weekend, the penalty date will be adjusted to the following (non-statutory holiday) business day of that year.

Penalty means ten percent levied on unpaid property taxes as required in the *Community Charter*.

3 PART 3: TAXES DUE DATE AND PENALTY APPLICATION

- 3.1 Property Taxes levied and imposed by Bylaw on the annual tax notice shall be due and payable to Collector at the City of Castlegar City Hall, on or before July 2 of the year those taxes are levied.
- 3.2 In the case where July 2 falls on a weekend, the taxes are due the following business day. For clarity, July 2 ends at 11:59 p.m. Pacific Standard Time.
- 3.3 If all or part of property taxes for the current year remain unpaid by 11:59 p.m. Pacific Standard Time on the due date, the Collector must add a penalty equal of ten percent (10%) of the outstanding property tax levy.

4 PART 4: INTEREST OF TAXES:

4.1 Interest on property taxes in arrears and delinquent taxes will be charged in accordance with the provisions of the *Community Charter*.

5 PART 4: RESCIND AND REPEAL


5.1 Tax Penalty Bylaw No. 117, 1975 and all amendments thereto are hereby repealed.

READ a first time this 19th day of April 2022.

READ a second time this 19th day of April 2022.

READ a third time this 19th day of April 2022.

ADOPTED this 2nd day of May 2022.



Mayor



Director of Corporate Services

