

TOWN OF GOLDEN
BYLAW NUMBER 1455, 2021
2021 TAX RATES

Being a bylaw to impose 2021 property value tax rates

The Council of the Town of Golden, in open meeting assembled, **HEREBY ENACTS AS FOLLOWS:**

1. CITATION

- 1.1. This Bylaw may be cited as the "*Town of Golden 2021 Tax Rates Bylaw No. 1455, 2021.*"

2. INTERPRETATION

- 2.1. In this Bylaw,
- a) "**Alternative Municipal Tax Collection Scheme**" means the tax collection scheme established under section 4.1 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. APPLICATION

- 3.1. Schedule "A" attached to, and forming part of this Bylaw, is adopted as the tax rates to be levied by the Town of Golden for the year 2021 as follows:
- a) For all lawful general purposes of the municipality, including debt, on the value of land and improvements taxable for general municipal purposes, rates appearing in column 'A' of Schedule "A";
 - b) For Regional Hospital District purposes on the value of land and improvements taxable for hospital purposes, rates appearing in column 'B' of Schedule "A";
 - c) For purposes of the Columbia Shuswap Regional District on the value of land and improvements taxable for hospital purposes, rates appearing in column 'C' of Schedule "A"; and
 - d) The minimum amount of taxation upon a parcel of real property shall be one dollar (\$1.00).

4. ALTERNATIVE TAX COLLECTION SCHEME

- 4.1. Subject to any owner election under section 4.3, the rates and taxes payable under this Bylaw are due and shall be payable in accordance with this Bylaw on or before July 2, 2021.

- 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 June 8, 2020.
- 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 July 2, 2021 by giving written notice of that election to the Collector no later than June 8, 2020.
- 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 June 8, 2020, 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 810 9th Ave. South, Box 350 Golden, British Columbia V0A 1H0 or by email taxes@golden.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*.

6. SEVERABILITY

- 6.1. If any portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion shall be severed, and the remainder of this Bylaw shall be deemed to have been adopted without the severed portion.

7. COMING INTO EFFECT

- 7.1. The property value taxes under this Bylaw are deemed to be imposed on January 1, 2021.

8. REPEAL

- 8.1. *Town of Golden 2019 Tax Rates Bylaw 1434, 2020* and any amendments thereto, are hereby repealed in their entirety.

9. TERMINATION.


9.1. This bylaw shall have no further force or effect after December 31, 2021.

READ A FIRST TIME THIS 20TH DAY OF APRIL, 2021.

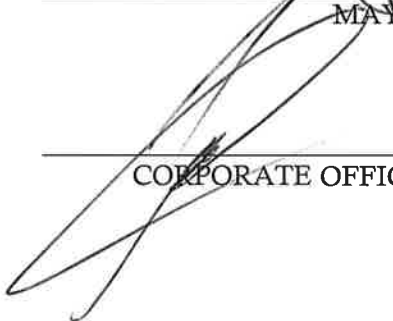
READ A SECOND TIME THIS 20TH DAY OF APRIL, 2021.

READ A THIRD TIME THIS 20TH DAY OF APRIL, 2021.

ADOPTED THIS 4TH DAY OF MAY, 2021, BY A UNANIMOUS DECISION OF ALL MEMBERS OF TOWN COUNCIL PRESENT AND ELIGIBLE TO VOTE.



MAYOR



CORPORATE OFFICER

Schedule A

to "Town of Golden 2021 Tax Rates Bylaw No.1455, 2021"

Tax Rate (dollars of tax per \$1000 of assessed value)

Class	Class Description	General Municipal	Columbia Shuswap Regional District	East Kootenay Hospital District
1	Residential	5.2147	0.5170	0.3177
2	Utilities	40.0000	1.8096	1.1121
3	Supportive Housing	-	-	-
4	Major Industry	32.0500	1.7579	1.0803
5	Light Industry	19.3900	1.7579	1.0803
6	Business and Other	12.3800	1.2667	0.7785
7	Managed Forest Land	-	-	-
8	Recreation/Non-Profit	5.2147	0.5170	0.3177
9	Farm	-	-	-