

CITY OF MERRITT

BYLAW NUMBER 2282, 2020

A BYLAW TO ESTABLISH THE ANNUAL PROPERTY TAX RATES FOR 2020

WHEREAS pursuant to section 197 of the *Community Charter*, Council must, by bylaw, impose property value taxes for the year by establishing tax rates for the municipal revenue proposed to be raised for the year from property value taxes as provided in the financial plan, and the amounts to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body;

WHEREAS a municipality may, under Section 235 of the *Community Charter*, by bylaw, adopt an alternative municipal tax collection scheme to establish one or more dates on which all or part of the property taxes are due, and to establish penalties and interest to be applied in relations to payment made after a tax due date;

WHEREAS pursuant to *Emergency Program Act Ministerial Order No. 139*, Council may adopt a bylaw on the same day that it has been given third reading;

NOW THEREFORE the Council for the City of Merritt in open meeting assembled,
ENACTS AS FOLLOWS:

Citation

1. This Bylaw may be cited as "**CITY OF MERRITT 2020 ANNUAL PROPERTY TAXES BYLAW NO. 2282, 2020**".

General

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

- a) General Municipal and Debt Rate

For all lawful general and debt purposes of the municipality, on the assessed value of land and improvements taxable for general municipal purposes, appearing in Column "A" of the Schedule attached to and forming part of this bylaw.

b) Thompson – Nicola Regional District Rate

For purposes of the Thompson-Nicola Regional District, on the assessed value of land and improvements taxable for hospital assessment base purposes, appearing in Column "B" of the Schedule attached to and forming part of this bylaw.

c) Thompson Regional Hospital District Rate

For the purposes of the Thompson Regional Hospital District, on the assessed value of land and improvements taxable for hospital assessment base purposes, appearing in Column "C" of the Schedule attached to and forming a part of this bylaw.

d) Transit Rate

For the purposes of transit services, on the assessed value of land and improvements taxable for general municipal purposes, appearing in Column "D" of the Schedule attached to and forming a part of this bylaw.

3. The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
4. Unless Section 5 applies, the rates and taxes named under this Bylaw are due and shall be paid in accordance with Sections 6 and 7 of this Bylaw on or before July 2, 2020.
5. An owner may elect to pay the rates and taxes named under this Bylaw in accordance with the General Tax Collection Scheme established under Part 7: Division 10 of the *Community Charter* by giving written notice of that election to the Director of Finance at his/her office at the City of Merritt City Hall on or before June 15, 2020.
6. If an owner does not make an election under Section 4, the Alternate Municipal Tax Collection Scheme applies to the rates and taxes payable to that owner.
7. On or after the 1st day of October, 2020, the Collector for the City of Merritt shall add to the current year's taxes unpaid at 4:30 p.m. on the 30th day of September, 2020, on each parcel of land on the assessment roll, five per cent (5%) of the amount thereof and the said unpaid taxes, together with amounts added as aforesaid shall from the 1st day of October, 2020, be deemed to be the amount of the current year's taxes upon such land.

8. "City of Merritt Annual Property Taxes for 2019, Bylaw No. 2262, 2019" is hereby repealed.

READ A FIRST TIME THIS

READ A SECOND TIME THIS

READ A THIRD TIME THIS

ADOPTED THIS

**Original signed by
Linda Brown,
MAYOR**

**Original signed by
Sean Smith,
CORPORATE OFFICER**

CITY OF MERRITT
2020 Tax Rates Schedule
Bylaw No. 2282, 2020

(dollars of tax per \$1,000 taxable values)

Property Class	A General Municipal & Debt	B TNRD	C TRHD	D Transit	Multiples for General Purposes
1 Residential	4.8815	0.8351	0.4263	0.1172	1.000
2 Utilities	39.0518	2.9228	1.4920	0.9485	8.100
4 Major Industry	62.0143	2.8393	1.4494	1.4886	12.704
5 Light Industry	28.7958	2.8393	1.4494	0.6912	5.899
6 Business / Other	14.7811	2.0459	1.0444	0.3548	3.028
8 Recreation / Non-Profit	5.8968	0.8351	0.4263	0.1416	1.208
9 Farm	22.7233	0.8351	0.4263	0.5454	4.655

For information only

Property Class	E School	F B.C.A.A.	G M.F.A.
1 Residential	2.2237	0.0426	0.0002
2 Utilities	13.0300	0.4788	0.0007
4 Major Industry	0.0001	0.4788	0.0007
5 Light Industry	1.0561	0.1099	0.0007
6 Business / Other	1.1070	0.1099	0.0005
8 Recreation / Non-Profit	0.7844	0.0426	0.0002
9 Farm	7.050	0.0426	0.0002