CITY OF NANAIMO

BYLAW NO. 7345

A BYLAW TO FIX THE TAX RATES UPON REAL PROPERTY IN THE CITY OF NANAIMO AND TO PROVIDE FOR THE PAYMENT OF TAXES FOR THE YEAR 2022

WHEREAS the Council shall, pursuant to Section 197 of the *Community Charter*, in each year, adopt a bylaw to impose rates on all taxable land and improvements according to their assessed value to provide the money required for purposes specified in the *Charter*;

WHEREAS the Council may, pursuant to Section 235 of 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;

THEREFORE the Council of the City of Nanaimo, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as the "Property Tax Rates Bylaw 2022 No. 7345".

2. 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 10, 12, and 13.2 of this bylaw.

3. Tax Rates for General Municipal Purposes

Tax rates for all lawful general purposes, as shown in column 'A' of Schedule 'A' attached hereto and forming a part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2022.

4. Tax Rates for General Debt

Tax rates for the payment of interest and principal on debts incurred by the City for municipal purposes as shown in column 'B' of Schedule 'A' attached hereto and forming a part of this Bylaw, are hereby imposed and levied on all taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2022.

5. Tax Rates for Library

Tax rates for the payment of the Vancouver Island Regional Library requisition for the Library function as shown in column 'C' of Schedule 'A' attached hereto and forming a part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2022.

6. Specified Area Tax Rates

(1) Tax rates for sewer/wastewater utility purposes including all debts incurred for such function, as shown in column 'D' of Schedule 'A' attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land and improvements liable to be specially charged by virtue of being located within the specified area as defined by the Regional District of Nanaimo pursuant to Bylaw No. 1216 and amendments thereto, according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2022.

(2) Tax rates for the purposes outlined in Regional District of Nanaimo bylaw, known as "Duke Point Sewer Local Service Area Establishment Bylaw No. 1004, 1996" and amendments thereto, are hereby imposed and levied on taxable land and improvements liable to be specially charged pursuant to that bylaw as shown in column 'H' of Schedule 'A' attached hereto and forming a part of this Bylaw, according to their assessed value on the basis provided under Section 26 of the *Hospital District Act* and as shown upon the Real Property Tax Roll for the City of Nanaimo for 2022.

7. Tax Rates for Regional Parks Function

Tax rates for the payment of the Regional District of Nanaimo requisition for the Regional Parks Function as shown in column 'E' of Schedule 'A' attached hereto and forming a part of this Bylaw are hereby imposed and levied on taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2022.

8. Tax Rates for Regional District of Nanaimo

Tax rates for the payment of the Regional District of Nanaimo requisition, excluding tax rates for the Regional Parks Function under Section 6, as shown in column 'F' of Schedule 'A' attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided under Section 26 of the *Hospital District Act* and as shown upon the Real Property Tax Roll for the City of Nanaimo for 2022.

9. Tax Rates for Nanaimo Regional Hospital District

Tax rates for the payment of the Nanaimo Regional Hospital District requisition, as shown in column 'G' of Schedule 'A' attached hereto and forming part of this Bylaw are hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided by Section 26 of the *Hospital District Act* and as shown upon the Real Property Tax Roll for the City of Nanaimo for 2022.

10. Alternative Municipal Tax Scheme

(1) Unless section 10.3 applies, the rates and taxes named under this Bylaw are due and shall be paid in accordance with sections 10, 11, and 12 of this Bylaw on or before July 4, 2022.

(2) An owner may elect to pay the rates and taxes named 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 the Service and Resource Centre, Nanaimo BC, on or before June 14, 2022.

(3) An owner may elect to pay the rates and taxes named under this Bylaw in accordance with the General Municipal Tax Collection Scheme established under Division 10 of Part 7 of the *Community Charter* by giving written notice of that election to the Collector at her office at the Service and Resource Centre, Nanaimo BC, on or before June 14, 2022.

(4) If an Owner does not make an election under Section 10.2 or 10.3, the Alternative Municipal Collection Scheme applies to the rates and taxes payable to that owner.

11. Rates and Taxes Payable to Collector

The rates and taxes named under this Bylaw shall be levied, raised and collected for the purposes stated, and shall be payable in Canadian funds to the Collector at the Service and Resource Centre, Nanaimo, BC.

12. Penalties

(1) Upon the 5th day of July, 2022, or as soon thereafter as is practicable, the Collector shall add to the unpaid balance of the current year's taxes, in respect of each parcel of land and the improvements as shown upon the Real Property Tax Roll of the City for 2022, two (2) percent of the amount unpaid as of the end of the 4th day of July, 2022.

(2) Upon the 1st day of September, 2022, or as soon thereafter as is practicable, the Collector shall add to the then unpaid balance of the current year's taxes, in respect of each parcel of land and the improvements as shown upon the Real Property Tax Roll of the City for 2022, an additional eight (8) percent of the amount unpaid as of the end of the 31st day of August, 2022.

13. Supplementary Tax Rolls

(1) Upon receipt of a Supplementary Tax Roll from B.C. Assessment, the Collector shall levy taxes in accordance with the rates specified in Schedule 'A' of this Bylaw according to the taxable values as shown on the Supplementary Tax Rolls.

(2) For each Supplementary Tax Roll, the Collector shall add penalties to the unpaid amounts as follows:

(a) where Supplementary Tax Notices are sent before the 1st day of June, 2022, penalties shall be added as set out in Section 12 of this Bylaw.

(b) where Supplementary Tax Notices are sent after the 1st day of June, 2022 and before the 4th day of July, 2022; two (2) percent shall be added on any amount unpaid after thirty (30) days. An additional eight (8) percent shall be added on the amount unpaid as of the 31st day of August, 2022.

(c) where Supplementary Tax Notices are sent on or after the 5th day of July, 2022, ten (10) percent shall be added on any amount unpaid after sixty (60) days.

PASSED FIRST READING: 2022-MAY-02
PASSED SECOND READING: 2022-MAY-02
PASSED THIRD READING: 2022-MAY-02
ADOPTED: _____

_____
MAYOR

_____
CORPORATE OFFICER

SCHEDULE 'A'

2022 TAX CALCULATIONS – RATES

	CLASS	DESCRIPTION	GENERAL MUNICIPAL	GENERAL MUNICIPAL DEBT	GENERAL MUNICIPAL LIBRARY	REGIONAL SEWER (B AREA)	REGIONAL DISTRICT PARKS	REGIONAL DISTRICT	REGIONAL DISTRICT HOSPITAL	DUKE POINT SEWER L.S.A.
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Residential	Rate	3.3698	0.0484	0.1374	0.2981	0.0590	0.4549	0.3128	0.8540
2	Utilities	Rate	32.6490	0.4691	1.3312	2.6286	0.5201	1.5921	1.0949	2.9891
3	Supportive Housing	Rate	3.3698	0.0484	0.1374	0.2981	0.0590	0.4549	0.3128	0.8540
4	Major Industry	Rate	12.1537	0.1746	0.4955	0.9419	0.1864	1.5466	1.0636	2.9037
5	Light Industry	Rate	12.1537	0.1746	0.4955	0.9419	0.1864	1.5466	1.0636	2.9037
6	Business / Other	Rate	12.1537	0.1746	0.4955	0.9419	0.1864	1.1145	0.7664	2.0923
7	Managed Forest Land	Rate	19.8787	0.2856	0.8105	1.3016	0.2575	1.3647	0.9385	2.5621
8	Recreation / Non-Profit	Rate	8.8498	0.1272	0.3608	0.6356	0.1257	0.4549	0.3128	0.8540
9	Farm	Rate	0.4739	0.0068	0.0193	0.0339	0.0067	0.4549	0.3128	0.8540