

<b>BYLAW NO. 663</b>	
<b>Bylaw name:</b>	Union Bay Parcel Tax Bylaw No. 285, 2021, Amendment No. 1
<b>Participants:</b>	Electoral Area A (Baynes Sound/Denman-Hornby Island)
<b>Purpose:</b>	To amend the 2021 Union Bay Parcel Tax Bylaw to remove penalty and interest charges on outstanding parcel taxes
<b>Amends bylaw:</b>	UBID285
<b>Repeals bylaw:</b>	N/A
<b>Staff contact:</b>	General Manager of Corporate Services

<b>STATUS</b>	
<b>Committee approval:</b>	EASC, June 14, 2021 – THAT Union Bay Improvement District Bylaw No. 285 being “Taxation Bylaw, 2021” be amended to remove of the ten per cent penalty and interest charges on outstanding parcel taxes in alignment with Comox Valley Regional District practices.
<b>1st &amp; 2<sup>nd</sup> readings:</b>	June 15, 2021
<b>Public hearing:</b>	N/A
<b>3rd reading:</b>	June 15, 2021
<b>Ministry approval:</b>	N/A
<b>Final adoption:</b>	

## **COMOX VALLEY REGIONAL DISTRICT**

### **BYLAW NO. 663**

#### **A bylaw to amend the 2021 Union Bay Parcel Tax Bylaw to remove penalty and interest charges on outstanding parcel taxes**

**WHEREAS** Order in Council No. 221 was issued by the Lieutenant Governor in Council on April 6, 2021 ordering the transfer of obligations for the Union Bay Improvement District to the Comox Valley Regional District effective July 1, 2021;

**AND WHEREAS** through the adoption of Bylaw No. 285 the Union Bay Improvement District has implemented a parcel tax upon the lands in the District for 2021 together with a percentage addition for those taxes remaining unpaid after the stated deadline;

**AND WHEREAS** as a local government the Comox Valley Regional District has the authority to transfer any unpaid taxes to the Ministry of Finance for collection and application of applicable interest charges;

**NOW THEREFORE** the board of the Comox Valley Regional District in open meeting assembled enacts as follows:

#### **Amendment**

1. Bylaw No. 285 being "Taxation Bylaw, 2021" is hereby amended by:

(a) Replacing section 2 which reads as follows:

"2. The first installment of \$195.00 shall be due and payable on or before the 2<sup>nd</sup> day of March 2021. The second installment of \$195.00 shall be due and payable on the 31st day of August 2021. A percentage addition of ten per cent (10%) of the amount thereof shall be added to all taxes remaining unpaid after the said dates."

with the following:

"2. The first installment of \$195.00 shall be due and payable on or before the 2<sup>nd</sup> day of March 2021. The second installment of \$195.00 shall be due and payable on the 31st day of August 2021."

(b) Deleting section 3 which reads as follows:

"3. In addition, taxes remaining unpaid on the 1st day of March next following the date upon which taxes are levied shall bear interest at the rate prescribed by the Lieutenant-Governor in Council under the Taxation (Rural Area) Act, as set out under Section 717 of the Local Government Act."

and renumbering the remaining section accordingly.

2. This Bylaw No. 663 being “Union Bay Parcel Tax Bylaw No. 285, 2021, Amendment No. 1” takes effect on July 1, 2021.

This Bylaw No. 663 may be cited as “Union Bay Parcel Tax Bylaw No. 285, 2021, Amendment No. 1”

Adopted this \_\_\_\_\_ day of \_\_\_\_\_ 2021.

Deputy Corporate Legislative Officer

Deputy Corporate Legislative Officer