

THE RESORT MUNICIPALITY OF WHISTLER

ALTERNATIVE MUNICIPAL TAX COLLECTION SCHEME BYLAW NO. 2282, 2020

A BYLAW TO ALTER THE GENERAL TAX COLLECTION SCHEME AND PENALTY DATE FOR UNPAID TAXES

WHEREAS the Council of the Resort Municipality of Whistler (“RMOW”) is authorised 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 relation to payment made after a tax due date;

NOW THEREFORE the Council of the RMOW, in open meeting assembled, **ENACTS AS FOLLOWS:**

CITATION

1. This Bylaw may be cited for all purposes as the “Alternative Municipal Tax Collection Scheme Bylaw No. 2282, 2020”.

DEFINITIONS

2. In this Bylaw:

“Alternative Municipal Tax Collection Scheme” means the tax collection scheme established under Section 3 of this bylaw.

“Collector” means the municipal officer assigned responsibility as collector of taxes for the RMOW.

“General Tax Collection Scheme” means the tax collection scheme established under the *Community Charter*.

“Tax Bylaws” means the RMOW’s annual tax bylaws under the *Community Charter*.

ALTERNATIVE TAX COLLECTION SCHEME

3. Subject to any election under section 4, all taxes under the Tax Bylaws for a parcel of land and its improvements on the assessment roll for a year are due and payable on July 2 in accordance with this Alternative Municipal Tax Collection Scheme.
4. Under the *Community Charter* property owners may elect, by giving written notice of that election to the Collector at his/her office at the Resort Municipality of Whistler municipal office or by email to finance@whistler.ca on or before June 15 of the current year to pay under the General Tax Collection Scheme.
5. An owner may change an election under section 4 on or before June 15 of the current year by giving written notice to the Collector.
6. If an owner does not make an election under Section 4, the Alternative Municipal Tax Collection Scheme applies to the taxes payable by that owner.

PENALTIES

7. 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 per cent (10%) in relation to payments made more than 90 days after the tax due date of July 2, 2020.

8. If the General Tax Collection Scheme applies to a parcel of land and its improvements, and any part of the taxes due under the Tax Bylaw for the current taxation year for that parcel and its improvements remain unpaid after July 2, the Collector will apply the penalties and interest set out in any provincial regulations to the said unpaid taxes.

The penalties referred to in sections 7 and 8 are due as part of the taxes for the current year for the parcel of land and its improvements.

REPEAL

9. The “Penalties on Unpaid Taxes Bylaw No. 1531, 2001” as amended, is repealed.

GIVEN FIRST, SECOND and THIRD READINGS this _____ day of _____, 2020.

ADOPTED this _____ day of _____, 2020.

Mayor, J. Crompton

Municipal Clerk, A. Banman

I HEREBY CERTIFY that this is a true copy of the
“Alternative Municipal Tax Collection
Scheme Bylaw No. 2282, 2020”.

Municipal Clerk, A. Banman