



Alternative Tax Collection Scheme Bylaw No. 581, 2020

Adopted: April 21, 2020

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Alternative Tax Collection Scheme Bylaw No. 581, 2020

A bylaw to provide for an alternative due date for property taxes payable to the Village of Lions Bay

WHEREAS the Council of the Village of Lions Bay may adopt an alternative municipal tax collection scheme by bylaw, including penalties to be applied in relation to payments made after a tax due date established by such a bylaw;

THEREFORE, the Council of the Village of Lions Bay, in open meeting assembled, hereby enacts as follows:

1. CITATION

- 1.1. This Bylaw may be cited as the “*Alternative Tax Collection Scheme Bylaw No. 581, 2020.*”

2. INTERPRETATION

- 2.1. In this Bylaw,
 - a) “**Alternative Municipal Tax Collection Scheme**” means the tax collection scheme established under section 3.1 of this Bylaw;
 - b) “**Collector**” has the same meaning as in the *Community Charter*;
 - c) “**General Tax Collection Scheme**” means the tax collection scheme established under section 234 of the *Community Charter*; and
 - d) “**Tax Bylaw**” means the Village’s annual tax bylaw adopted under section 197 of the *Community Charter*.

3. ALTERNATIVE TAX COLLECTION SCHEME

- 3.1. Subject to any owner election under section 3.3, the rates and taxes payable under the Village’s Tax Bylaw are due and shall be payable in accordance with this Bylaw on or before the 14th day of July.
- 3.2. An owner may elect to pay the rates and taxes owed under the Village’s Tax Bylaw under the Alternative Municipal Tax Collection Scheme by providing written notice of that election to the Collector no later than the first Monday in June.

- 3.3. An owner may elect to pay the rates and taxes owed under the Village's Tax Bylaw under the General Tax Collection Scheme on or before the 2nd day of July by giving written notice of that election to the Collector no later than the first Monday in June.
- 3.4. An owner may change an election under sections 3.2 or 3.3 by giving written notice to the Collector no later than the first Monday in June, provided that an owner may only change their election once in the same year.
- 3.5. If an owner makes no election under section 3.2 or 3.3, the Alternative Municipal Tax Collection Scheme automatically applies to the owner.
- 3.6. An owner must give any notice under this section to the Collector at his or her office at the Village Office at 400 Centre Road, Lions Bay, BC, V0N 2E0, or via email to finance@lionsbay.ca.

4. PENALTIES

- 4.1. If the Alternative Municipal Tax Collection Scheme applies to an owner, the following penalties apply:
 - a) on the 15th day of July, or as soon as practicable thereafter, 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 upon the Village's tax roll, a penalty of two (2) percent of the amount unpaid as of July 15th; and
 - b) on the 2nd day of September, or as soon as practicable thereafter, 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 upon the Village's tax roll, a penalty of eight (8) percent of the amount unpaid as of September 2nd.
- 4.2. If the General Tax Collection Scheme applies to an owner, the Collector must apply the penalties and interest set out in any regulation under section 234 of the *Community Charter*.

5. REPEAL

- 5.1. The *Property Tax Extension Bylaw No. 67, 1977, as amended*, is repealed.

READ A FIRST TIME
READ A SECOND TIME
READ A THIRD TIME

April 21, 2020
April 21, 2020
April 21, 2020

ADOPTED

April 21, 2020

Mayor

Corporate Officer

Certified a true copy of
Bylaw No. 581, 2020, as adopted.

Corporate Officer