

# THE MUNICIPALITY OF THE VILLAGE OF LIONS BAY



# 2020 Annual Tax Sale Deferral Bylaw No. 583, 2020

Adopted: July 28, 2020

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# Village of Lions Bay Bylaw No. 583, 2020

## A Bylaw to Defer Tax Sale for the Year 2020

**WHEREAS** pursuant to Division 4 of Local Government Finance (Covid-19) Ministerial Order No. M159 Council may, by bylaw adopted on or before August 31, 2020 defer the annual tax sale for 2020 until September 27, 2021, with the effect that the annual tax sale would be on that date in respect of the upset price described in section 649 of that *Local Government Act*;

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

### 1. CITATION

1.1 This bylaw may be cited as "2020 Annual Tax Sale Deferral Bylaw 583, 2020".

### **2. INTERPRETATION**

- 2.1 In this Bylaw,
  - a) **Delinquent taxes** include **Taxes in arrears** and means any taxes remaining unpaid on December 31, two years after the year the tax was imposed.
  - b) **Taxes in arrears** means outstanding property taxes plus applicable penalties and interest that are unpaid on December 31 in the year they were imposed.

#### 3. TAX SALE 2020

- **3.1** The annual tax sale for 2020 is deferred to September 27, 2021.
- **3.2** All **delinquent taxes** on properties within the Village of Lions Bay at September 28, 2020 will remain as **delinquent taxes** for 2021 with applicable interest charges.

READ A FIRST TIME	July 28, 2020.
READ A SECOND TIME	July 28, 2020.
READ A THIRD TIME this	July 28, 2020.
ADOPTED	July 28, 2020.
Mayor	Corporate Officer
Certified a true copy of	
Bylaw No. 583, 2020, as adopted.	
Corporate Officer	