



# Alternative Tax Collection Scheme

## Bylaw No. 581, 2020

### Office Consolidation

This document is an office consolidation of Village of Lions Bay Alternative Tax Collection Scheme Bylaw No. 581, 2020 with subsequent amendments adopted by the Village of Lions Bay.

All persons making use of this consolidation are reminded that it has no Council sanction, that amendments have been incorporated only for convenience of reference, and that for all purposes of interpretation and application, the original bylaws should be consulted. The Village of Lions Bay will, in no event, be liable or responsible for damages of any kind arising out of the use of this consolidation.

This is not the official version of Village of Lions Bay Alternative Tax Collection Scheme Bylaw No. 581, 2020, as amended, nor is it admissible in a court of law. For such purposes, official certified copies of the original bylaws can be obtained from the Village Office or by contacting us at: [admin@lionsbay.ca](mailto:admin@lionsbay.ca)

#### List of Amending Bylaws

Bylaw No.	Section	Description	Adopted
597	4.1(a & b)	Changes the penalty percentage amounts	April 13, 2021

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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 14<sup>th</sup> 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.

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- 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 2<sup>nd</sup> 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](mailto: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 15<sup>th</sup> 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 five (5) percent of the amount unpaid as of July 15<sup>th</sup>; and  
[Amended by Bylaw 597]
  - b) on the 2<sup>nd</sup> 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 five (5) percent of the amount unpaid as of September 2<sup>nd</sup>.  
[Amended by Bylaw 597]
- 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.

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<b>READ A FIRST TIME</b>	<b>April 21, 2020</b>
<b>READ A SECOND TIME</b>	<b>April 21, 2020</b>
<b>READ A THIRD TIME</b>	<b>April 21, 2020</b>

<b>ADOPTED</b>	<b>April 21, 2020</b>
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**Mayor**

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**Corporate Officer**

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

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Corporate Officer