



District of West Vancouver

# **Alternative Tax Collection Scheme Bylaw No. 5078, 2020**

Effective Date: June 8, 2020

District of West Vancouver

# Alternative Tax Collection Scheme Bylaw No. 5078, 2020

## Table of Contents

---

---

Part 1	Citation.....	1
Part 2	Severability .....	1
Part 3	Alternative Tax Collection Scheme .....	1

District of West Vancouver

## **Alternative Tax Collection Scheme Bylaw No. 5078, 2020**

A bylaw to establish an alternative tax collection scheme for the year 2020.

WHEREAS Section 235 of the *Community Charter*, SBC 2003, chapter 26 provides that the Council may by bylaw authorize the collector to establish a tax collection scheme as an alternative to the general tax collection scheme established by the *Community Charter*;

AND WHEREAS, the Council of the District of West Vancouver deems it desirable to establish such an alternative tax collection scheme for the 2020 taxation year;

AND WHEREAS such an alternative tax collection scheme will authorize the establishment of one or more dates on which all or part of the property taxes are due;

AND WHEREAS such a scheme will also authorize the establishment of penalties and interest, and terms, conditions and procedure of payments of taxes in connection with such tax collection scheme;

NOW THEREFORE, the Council of The Corporation of the District of West Vancouver enacts as follows.

### **Part 1 Citation**

- 1.1 This bylaw may be cited as Alternative Tax Collection Scheme Bylaw No. 5078, 2020.

### **Part 2 Severability**

- 2.1 If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of this bylaw deemed to have been adopted without the severed section, subsection, paragraph, subparagraph, clause or phrase.

### **Part 3 Alternative Tax Collection Scheme**

- 3.1 Council, pursuant to Section 235 of the *Community Charter*, hereby establishes a tax collection scheme for the 2020 taxation year as an

- alternative to the general tax collection scheme for the District of West Vancouver established by Section 234 of the *Community Charter*.
- 3.2 An owner of property may elect to pay under the general tax collection scheme for 2020 by giving written notice to the District of West Vancouver during the period of June 1, 2020 to June 30, 2020 in order for that election to be effective for the 2020 taxation year. The written notice shall be given in the form provided by the collector for that purpose. An owner of property who does not elect to go into the general tax collection scheme will be deemed to be included in the alternative tax collection scheme established by this bylaw.
- 3.3 The current 2020 property taxes due in respect of a property on the due date shall be the total amount of current property taxes levied against that property for 2020.
- 3.4 The 2020 due date for current property taxes under the tax collection scheme shall be July 2, 2020.
- 3.5 The collector shall, in respect of each parcel of land and the improvements thereon, add to the unpaid taxes for the 2020 taxation year upon the real property tax roll:
- 3.5.1 For properties in class one (residential) and class two (utilities):
- (i) as soon as is practicable on or after July 3, 2020 (one calendar day after the 2020 tax due date), two per cent (2%) of the amount unpaid, as of July 3, 2020; and
  - (ii) as soon as is practicable on or after September 2, 2020 (62 calendar days after the 2020 tax due date), eight per cent (8%) of the amount unpaid, as of September 2, 2020.
- 3.5.2 For properties in class four (major industry), class six (business and other) and class eight (recreation/non profit):
- (i) as soon as is practicable on or after October 1, 2020 (91 calendar days after the 2020 tax due date), 10 per cent (10%) of the amount unpaid, as of October 1, 2020.
- 3.5.3 For properties with parcels of land and/or improvements in more than one class:
- (i) one or more classes which could include; class four (major industry); class six (business and other); or class eight (recreation/non-profit)

AND

- (ii) class one (residential) which could include one or more other classes such as class four (major industry); class six (business and other); or class eight (recreation/non-profit)

as soon as is practicable on or after October 1, 2020 (91 calendar days after the 2020 tax due date), 10 per cent (10%) of the amount unpaid, as of October 1, 2020.

- 3.6 The unpaid taxes, together with the amount added under Section 3.5 of this bylaw, are deemed to be taxes of the 2020 taxation year due on such land and improvements thereon, and the amount added under Section 3.5 when collected shall form part of the general revenue of the District of West Vancouver.
- 3.7 The alternative tax collection scheme established under Section 3.1 and other provisions of this bylaw will be in effect for the 2020 taxation year.
- 3.8 Unless Council establishes an alternative tax collection scheme for subsequent taxation years, the general tax collection scheme established by Section 234 of the *Community Charter* will re-apply commencing with the 2021 taxation year.

READ A FIRST TIME on June 8, 2020

READ A SECOND TIME on June 8, 2020

READ A THIRD TIME on June 8, 2020

*This bylaw was adopted on the same day that it was given third reading, pursuant to Ministerial Order No. M139 (issued by the Minister of Public Safety and Solicitor General on May 1, 2020)*

ADOPTED by the Council on June 8, 2020.

[Original signed by Mayor]

Mayor

[Original signed by Corporate Officer]

Corporate Officer