

Director	 Municipal Manager/Deputy Municipal Manager
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<u>COUNCIL AGENDA</u>	
Date: <u>December 9, 2024</u>	Item: <u>13.3.</u>



**DISTRICT OF WEST VANCOUVER**  
750 17TH STREET, WEST VANCOUVER BC V7V 3T3

**13.3.**

## COUNCIL REPORT

Date:	November 27, 2024
From:	P. Cuk, Manager, Legislative Operations/Deputy Corporate Officer
Subject:	Proposed Bylaw Repeal Bylaw No. 5368, 2024
File:	1610-20-5368

### RECOMMENDATION

THAT proposed “Bylaw Repeal Bylaw No. 5368, 2024” be read a first, second, and third time.

#### 1.0 Purpose

This report seeks Council’s approval to repeal two bylaws that, while still active, are no longer of any effect. The bylaws for repeal include: Alternative Tax Collection Scheme Bylaw No. 5078, 2020 (adopted on June 8, 2020); and 2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020 (adopted on July 20, 2020).

#### 2.0 Legislation/Bylaw/Policy

There is no current applicable legislation or policy.

#### 3.0 Council Strategic Objective(s)/Official Community Plan

Repeal of outdated or irrelevant bylaws is recommended to assist in reaching Council’s Strategic Goal of delivering municipal services efficiently.

#### 4.0 Financial Implications

There are no financial implications associated with the repeal of the subject bylaws.

#### 5.0 Background

##### 5.1 Previous Decisions

Council, at its June 8, 2020 regular meeting, passed the following resolutions:

*THAT proposed “Alternative Tax Collection Scheme Bylaw No. 5078, 2020” be read a first, second, and third time.*

*THAT proposed “Alternative Tax Collection Scheme Bylaw No. 5078, 2020” be adopted.*

Council, at its July 20, 2020 regular meeting, passed the following resolutions:

*THAT proposed “2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020” be read a first, second, and third time.*

*THAT proposed “2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020” be adopted.*

## 5.2 History

On April 26, 2020, the Province of British Columbia announced support for taxpayers by introducing temporary property tax changes to assist with cash flow issues during the COVID-19 pandemic. Alternative Tax Collection Scheme Bylaw No. 5078, 2020 was adopted accordingly. Section 3.8 of that bylaw states “Unless Council establishes an alternative tax collection scheme for subsequent taxation years, the general tax collection scheme established by Section 235 of the Community Charter will re-apply commencing with the 2021 taxation year.” No such alternative taxation scheme has since been established, and keeping this bylaw active has no benefit to the District.

As a result of the COVID-19 pandemic, the Province also passed Ministerial Order No. M159, which provided the District the permissive authority to defer the 2020 Annual Tax Sale by bylaw. 2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020 was adopted accordingly. As the bylaw only applied to the 2020 Annual Tax Sale, keeping the bylaw active has no benefit to the District.

## 6.0 Analysis

### 6.1 Discussion

Keeping District records accurate and up to date is a benefit to the District in that it reduces the possibility of error or confusion when reviewing and applying bylaws, policies, or other legislation. Keeping bylaws that are no longer of any real effect on the books has no identifiable merit. Repeal of Alternative Tax Collection Scheme Bylaw No. 5078, 2020 and 2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020 is recommended as a way to keep the District’s records accurate and up to date.

### 6.2 Climate Change & Sustainability

Not applicable.

### 6.3 Public Engagement and Outreach

Not applicable.

#### 6.4 Other Communication, Consultation, and Research

Staff in Finance & Corporate Services have been consulted and have confirmed that there is no argument against the repeal of Alternative Tax Collection Scheme Bylaw No. 5078, 2020 and 2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020.

### 7.0 Options

#### 7.1 Recommended Option

THAT proposed “Bylaw Repeal Bylaw No. 5368, 2024” be read a first, second, and third time.

#### 7.2 Considered Options

Council may: seek more information prior to considering the proposed repeal bylaw; decide to keep the two outdated bylaws on the books despite their lack of effect; or provide other direction as Council sees fit.

### 8.0 Conclusion

Staff recommend that Alternative Tax Collection Scheme Bylaw No. 5078, 2020 and 2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020 be repealed in an effort to ensure the District’s bylaws and other records are accurate and up to date.



Author:

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P. Cuk, Manager, Legislative Operations/Deputy Corporate Officer

#### Appendices:

Appendix A - Proposed Bylaw Repeal Bylaw No. 5368, 2024

Appendix B - Alternative Tax Collection Scheme Bylaw No. 5078, 2020

Appendix C - 2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020

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District of West Vancouver

## **Bylaw Repeal Bylaw No. 5368, 2024**

Effective Date:

District of West Vancouver

# Bylaw Repeal Bylaw No. 5368, 2024

## Table of Contents

---

Part 1	Citation.....	1
Part 2	Bylaw Repeal.....	1

District of West Vancouver

# Bylaw Repeal Bylaw No. 5368, 2024

A bylaw to repeal Alternative Tax Collection Scheme Bylaw No. 5078, 2020 and 2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020

WHEREAS the Council of The Corporation of the District of West Vancouver deems it expedient to provide for the repeal of Alternative Tax Collection Scheme Bylaw No. 5078, 2020 and 2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020;

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 Bylaw Repeal Bylaw No. 5368, 2024.

## Part 2 Bylaw Repeal

2.1 Alternative Tax Collection Scheme Bylaw No. 5078, 2020 (adopted on June 8, 2020) and 2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020 (adopted on July 20, 2020) are hereby repealed.

READ A FIRST TIME on [Date]

READ A SECOND TIME on [Date]

READ A THIRD TIME on [Date]

ADOPTED by the Council on [Date].

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Mayor

\_\_\_\_\_  
Corporate Officer

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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.



Mayor



Corporate Officer

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District of West Vancouver

## APPENDIX C

# 2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020

Effective Date: July 20, 2020

District of West Vancouver

# 2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020

## Table of Contents

---

Part 1	Citation.....	1
Part 2	Severability .....	1
Part 3	2020 Annual Tax Sale Deferral .....	1
Part 4	Notice.....	1



District of West Vancouver

## **2020 Annual Tax Sale Deferral Bylaw No. 5085, 2020**

A bylaw to defer the 2020 annual tax sale given the state of emergency declared on March 18, 2020 due to COVID-19.

WHEREAS Provincial Ministerial Order No. M159, issued under the Emergency Program Act, gives the Collector authority to defer the annual tax sale by bylaw adopted on or before August 31, 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 Local Government Act.

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 2020 Annual Tax Sale Deferral Bylaw No. 5085, 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 is deemed to have been adopted without the severed section, subsection, paragraph, subparagraph, clause or phrase.

### **Part 3 2020 Annual Tax Sale Deferral**

- 3.1 The 2020 annual tax sale under section 645 of the *Local Government Act* is hereby deferred to September 27, 2021, with the upset price described in section 649 of the *Local Government Act* to be determined on that date.

### **Part 4 Notice**

- 4.1 The Director of Financial Services is directed to give any notices required by an enactment as a result of Council adopting this bylaw.

READ A FIRST TIME on July 20, 2020

READ A SECOND TIME on July 20, 2020

READ A THIRD TIME on July 20, 2020

*This bylaw was adopted on the same day that it was read a third time, pursuant to Ministerial Order No. M192 (issued by the Minister of Public Safety and Solicitor General on June 17, 2020).*

ADOPTED by the Council on July 20, 2020



  
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Mayor

  
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Corporate Officer