



THE CORPORATION OF THE CITY OF NORTH VANCOUVER

## **“Municipal Tax Collection Bylaw, 2020, No. 8777”**

**CONSOLIDATED FOR CONVENIENCE – APRIL 19, 2021**

<b>Amending Bylaw #</b>	<b>Adoption Date</b>	<b>Subject</b>
8828	April 19, 2021	Text Amendments

## THE CORPORATION OF THE CITY OF NORTH VANCOUVER

### BYLAW NO. 8777

#### **A Bylaw to establish an alternative municipal tax collection scheme establishing penalties to be applied in relation to payments made after a tax due date established by the bylaw pursuant to Section 235 (3) of the *Community Charter*.**

The Council of The Corporation of the City of North Vancouver, in open meeting assembled, enacts as follows:

1. This Bylaw shall be known and cited for all purposes as “**City of North Vancouver Municipal Tax Collection Bylaw, 2020, No. 8777**”.
2. For all properties the property tax due date is the first working day of July.
3. If all or part of property taxes for the current taxation year for a parcel of land and its improvements on the assessment roll remain unpaid after the first working day in July of the year those taxes are levied, the collector will add to the said unpaid property taxes a penalty equal to 5% of the portion that remains unpaid. *[Bylaw 8828, April 19, 2021]*
4. If all or part of property taxes for the current taxation year for a parcel of land and its improvements on the assessment roll remain unpaid after the first working day in September of the year those taxes are levied, the collector will add to the said unpaid property taxes an additional penalty equal to 5% of the portion that remains unpaid (this penalty will not be applied to the penalty assessed in Section 3). *[Bylaw 8828, April 19, 2021]*
5. The current year taxes and together with amounts referred to in Sections 3 and 4 shall be deemed to be amounts of the current year’s taxes due for the parcel of land and improvements thereon.
6. Under Section 235 (1) of the *Community Charter* the City has adopted an alternative municipal tax collection scheme to the general tax collection scheme, per Section 235 (2) of the *Community Charter*, property owners may elect, by giving written notice within the year preceding May 15<sup>th</sup> of the current year, to pay under the general taxation scheme.
7. Interest on taxes in arrears and delinquent taxes will be charged in accordance with the provisions of the *Community Charter*.
8. Where penalties would otherwise be applied, and the property owner is eligible for and subsequently claims the current year’s Home Owner Grant and applies for such grant on or before the first working day of September, the penalty shall not be applied to that portion of the taxes outstanding which was equal to the current year’s Home Owner Grant.

9. Whenever the term “current year’s taxes” is used throughout this bylaw, it shall mean and refer to the taxes for the current year, or subsequent year in which the bylaw is in effect.

READ a first time on the 11<sup>th</sup> day of May, 2020.

READ a second time on the 11<sup>th</sup> day of May, 2020.

READ a third time on the 11<sup>th</sup> day of May, 2020.

ADOPTED on the 11<sup>th</sup> day of May, 2020.

*Bylaw adopted at same meeting as 3<sup>rd</sup> reading in accordance with Ministerial Order No. M083.*

“Linda C. Buchanan”

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MAYOR

“Karla D. Graham”

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CITY CLERK