



VILLAGE OF BELCARRA
Alternative Municipal Tax Collection Scheme for 2020
Bylaw No. 562, 2020



A bylaw to establish an Alternative Municipal Tax Collection Scheme for 2020

WHEREAS pursuant to Part 7, Division 10, Section 235 of the *Community Charter* a municipality may establish an Alternative Municipal Tax Collection Scheme;

AND WHEREAS the Alternative Municipal Tax Collection Scheme may include one or more dates on which all or part of the property taxes are due and may establish penalties and interest to be applied in relation to payments made after the Tax Due Date;

AND WHEREAS pursuant to the *Community Charter*, Section 236, an owner may elect which of the following Tax Schemes to use by giving written notice of their choice of election to the Village of Belcarra before June 30, 2020:

- a) Section 234, the General Tax Collection Scheme; or
- b) Section 235, the Alternative Municipal Tax Collection Scheme;

AND WHEREAS pursuant to Section 236 of the *Community Charter*, if an owner does not make an election, the established Alternative Municipal Tax Collection Scheme applies.

NOW THEREFORE, the Council of the Village of Belcarra enacts as follows:

1. This Bylaw may be cited for all purposes as "Village of Belcarra Alternative Municipal Tax Collection Scheme for 2020 Bylaw No. 562, 2020".
2. Property taxes for 2020 year are due on July 2, 2020.
3.
 - a) If all or part of the property taxes for 2020 are not paid by the July 2, 2020, due date, the Village of Belcarra will add to the unpaid property taxes a penalty equal to 2% of the portion that remains unpaid;
 - b) If all or part of the property taxes for 2020 are not paid by September 2, 2020, the Village of Belcarra will add to the unpaid property taxes a further penalty equal to 3% of the portion that remains unpaid.
 - c) The penalty dates and related percentages in 3 a) and 3 b) above do not apply to class 6 (business and other) and class 8 (recreation/non-profit) properties as the penalty date and related percentage for these properties are as stipulated by the Province of BC.
4. 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.
5. This bylaw will automatically repeal and cease to have force and effect on December 31, 2020.

READ A FIRST TIME on April 27, 2020

READ A SECOND TIME on April 27, 2020

READ A THIRD TIME on April 27, 2020

ADOPTED by the Council on May 11, 2020



Neil Belenkie
Mayor



Lorna Dysart
Chief Administrative Officer

This is a certified a true copy of the
Alternative Municipal Tax Collection Scheme for 2020 Bylaw No. 562, 2020

Lorna Dysart, Chief Administrative Officer