



THE DISTRICT OF NORTH VANCOUVER

MUNICIPAL TAX COLLECTION BYLAW

BYLAW 7722

Effective Date – April 21, 2008

CONSOLIDATED FOR CONVENIENCE ONLY

This is a consolidation of the bylaws below. The amending bylaws have been combined with the original bylaw for convenience only. This consolidation is not a legal document. Certified copies of the original bylaws should be consulted for all interpretations and applications of the bylaw on this subject.

Original Bylaw

Bylaw 7722

Date of Adoption

April 21, 2008

Amending Bylaw

8441

Date of Adoption

May 11, 2020

The bylaw numbers in the margin of this consolidation refer to the bylaws that amended the principal bylaw (District of North Vancouver, Municipal Tax Collection Bylaw 7722). The number of any amending bylaw that has been repealed is not referred to in this consolidation.

The Corporation of the District of North Vancouver

Bylaw 7722

A bylaw to establish a 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 Section 235 (3) of the *Community Charter* (SBC Chap.26) and to repeal Bylaw 6887 "District of North Vancouver Percentage Additions Bylaw".

A bylaw to establish an alternative tax collection scheme that clearly establishes when penalties are added to unpaid taxes

WHEREAS Section 234 (1) of the Community Charter sets the general tax collection scheme, and

WHEREAS is this the intention of Council to create an alternative tax collection scheme under Section 235 (1) of the Community Charter,

NOW THEREFORE the Council for The Corporation of The District of North Vancouver in open meeting enacts the following:

1. This bylaw may be cited as the **District of North Vancouver, Municipal Tax Collection Bylaw 7722.**
2. Except as set out in section 2.1 herein, 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. For greater clarity the first working day ends at twelve midnight. (8441)
 - 2.1 If all or part of property taxes for the 2020 taxation year for a parcel of land and its improvements on the assessment roll remain unpaid after the first working day in July 2020, the collector will add to the said unpaid taxes a penalty equal to 2% of the portion that remains unpaid. For greater clarity the first working day ends at twelve midnight. This section 2.1 applies to residential class 1 properties and utility class 2 properties, and only for the 2020 taxation year. For all other properties and for all other taxation years section 2 and not this section 2.1 applies. (8441)
3. Except as set out in section 3.1 herein, 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 against the penalty paid in July). For greater clarity the first working day ends at twelve midnight. (8441)

- 3.1 If all or part of property taxes for the 2020 taxation year for a parcel of land and its improvements on the assessment roll remain unpaid after the first working day in September 2020, the collector will add to the said unpaid taxes an additional penalty equal to 8% of the portion that remains unpaid (this penalty will not be applied against the penalty paid in July 2020). For greater clarity the first working day ends at twelve midnight. This section 3.1 applies to residential class 1 properties and utility class 2 properties, and only for the 2020 taxation year. For all other properties and for all other taxation years section 3 and not this section 3.1 applies.

(8441)

4. The penalties referred to in Sections 2 and 3 are due as part of the property taxes for the current year for the parcel of land and its improvements.
5. Under Community Charter Section 235 (2) property owners may elect, by giving written notice, during the twelve month period ending on May 15th of the current year, to pay under the general tax collection scheme.
6. Interest on taxes in arrears and delinquent taxes will be charged in accordance with the provisions of the Community Charter.
7. 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 to the collector for such grant on or before the first working day in 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.

Repeal

8. Bylaw No. 6887, being "**DISTRICT OF NORTH VANCOUVER PENALTY ADDITIONS BYLAW**" is hereby repealed.