

## VILLAGE OF ANMORE

### BYLAW NO. 652 -2021

A bylaw to establish an Alternative Municipal Tax Collection Scheme

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**WHEREAS** section 235 of the Community Charter, S.B.C., 2003, authorizes municipalities, by bylaw, to establish one or more dates on which all or part of the property taxes under this Part are due.;

**AND WHEREAS** the Local Government Act authorizes a local government to amend its bylaws from time to time;

**NOW THEREFORE** the Municipal Council of the Village of Anmore, in open meeting assembled, enacts as follows:

1. That this bylaw may be cited for all purposes as “Anmore Alternative Municipal Tax Collection Scheme Bylaw No. 652-2021”.
2. The Collector shall in each year add to the unpaid taxes of the current year, for each parcel of land and its improvements on the property tax roll, five percent (5%) of the amount unpaid as at midnight on the second (2<sup>nd</sup>) day of July of that year; and shall in like manner add to the unpaid taxes of the current year five percent (5%) of the amount unpaid as at midnight on the thirtieth (30<sup>th</sup>) day of September of that year.

The aggregate of the above specified percentage additions shall equal ten percent (10%).

3. The said unpaid taxes with the penalty amount or amounts added thereto, shall thereafter be deemed to be the balance of the current year’s taxes due to December 31<sup>st</sup> of that year.
4. If a portion of this bylaw is found invalid by a court, it will be severed, and the remainder of the bylaw will remain in effect.
5. The bylaw shall be established from the 2021 taxation year.

**READ** a first time the 19<sup>th</sup> day of October, 2021

**READ** a second time the 19<sup>th</sup> day of October, 2021

**READ** a third time the 19<sup>th</sup> day of October, 2021

**ADOPTED** the 2<sup>nd</sup> day of November, 2021

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MAYOR

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CORPORATE OFFICER