

## VILLAGE OF PEMBERTON

### BYLAW No. 901, 2021

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Being a bylaw to establish an Alternative Municipal Tax Collection Scheme (2021).

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**WHEREAS** Council may, by bylaw, establish an alternative municipal tax collections scheme pursuant to section 235 of the *Community Charter* for the year 2021;

**AND WHEREAS** unless the general tax collection scheme is determined to apply under section 236 of the *Community Charter*, the provisions of this bylaw apply;

**AND WHEREAS** property taxes for the year 2021 are due on July 2, 2021.

**NOW THEREFORE**, the Council of the Village of Pemberton, in open meeting assembled, **ENACTS AS FOLLOWS**:

1. **CITATION**

This Bylaw may be cited as “Village of Pemberton Alternative Municipal Tax Collection Scheme (2021) Bylaw No. 901, 2021.”

2. **INTERPRETATION**

In this bylaw, unless the context requires otherwise:

**Collector** means the municipal officer assigned responsibility as collector of taxes for the municipality;

**Community Charter** means *Community Charter*, SBC 2003, c. 26 as amended or replaced from time to time;

**General tax collection scheme** means the tax collection scheme under s.234 of the *Community Charter*;

**Owner** has the meaning set out in the *Assessment Act*;

**Property taxes** means taxes under Division 3 (*Property Value Taxes*), 4 (*Parcel Taxes*) or 5 (*Local Service Taxes*) of Part 7 (*Municipal Revenue*) of the *Community Charter*.

**Village** means Village of Pemberton;

### 3. **Alternative Municipal Tax Collection Scheme 2021**

- a) If all or part of the **property taxes** remain unpaid after July 2, 2021, penalties will be applied in accordance with the following provisions;
- i) The **collector** must add to the unpaid **property taxes** for the parcel and improvements for the year 2021 a penalty equal to 5% of the portion that on July 2, 2021 remains unpaid, and
  - ii) The **collector** must add to the unpaid **property taxes** for the parcel and improvements for the year 2021 a penalty equal to 5% of the portion that on September 30, 2021 remains unpaid, and
  - iii) The penalty referred to in paragraph (i) is due as part of the property taxes for the year 2021 for the parcel and improvements.
- b) For the year 2021, an **owner** may under s.236 of the *Community Charter* make an election to pay under the alternative municipal tax collection scheme established by this bylaw or under the **general tax collection scheme** by giving written notice of the election of the general tax collection scheme to the Village before June 15, 2021.

### 4. **SEVERABILITY**

If any section, subsection, clause or phrase of this bylaw is held to be invalid for any reason by a court or competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the remainder of the bylaw.

**READ A FIRST TIME** this 27<sup>th</sup> day of April, 2021.

**READ A SECOND TIME** this 27<sup>th</sup> day of April, 2021

**READ A THIRD TIME** this 27<sup>th</sup> day of April, 2021

**ADOPTED** this 27<sup>th</sup> day of April, 2021.

*\*Bylaw Readings and Final Adoption all given at the same Council Meeting as per Ministerial Order No. M192/2020*

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Mike Richman  
Mayor

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Sheena Fraser  
Corporate Officer