



Alternative Municipal Tax Collection Scheme (2020) Bylaw No. 10178

The Council of the City of Richmond enacts as follows:

PART ONE: GENERAL PROVISIONS

1. This bylaw establishes an alternative municipal tax collections scheme under s.235 of the *Community Charter* for the year 2020.
2. Unless the general tax collection scheme is determined to apply under s.236 of the *Community Charter*, the provisions of this bylaw apply.
3. Property taxes for the year 2020 are due on July 2, 2020.
4. If all or part of the property taxes remain unpaid after September 30, 2020, penalties will be applied in accordance with the following provisions:
 - (a) the collector must add to the unpaid property taxes for the parcel and improvements for the year 2020 a penalty equal to 10% of the portion that on October 1, 2020 remains unpaid, and
 - (b) the penalty referred to in paragraph (a) is due as part of the property taxes for the year 2020 for the parcel and improvements.
5. For the year 2020, 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 to the City before June 15, 2020.

PART TWO: INTERPRETATION

6. In this bylaw, unless the context requires otherwise:

City	means the City of Richmond;
Collector	means the municipal officer assigned responsibility as collector of taxes for the municipality;
<i>Community Charter</i>	means <i>Community Charter</i> , SBC 2003, c. 26, as amended or replaced from time to time;

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*.

PART THREE: SEVERABILITY AND CITATION

- 7. If any section, subsection, paragraph, clause or phrase of this bylaw is for any reason held to be invalid by the decision of a court of competent jurisdiction, such decision does not affect the validity of the remaining portions of this bylaw.
- 8. This Bylaw is cited as “Alternative Municipal Tax Collection Scheme (2020) Bylaw No. 10178”.

FIRST READING

SECOND READING

THIRD READING

ADOPTED

CITY OF RICHMOND
APPROVED for content by originating dept. <i>JM</i>
APPROVED for legality by Solicitor

MAYOR

CORPORATE OFFICER