



VILLAGE OF VALEMOUNT
TAX SALE DEFERRAL BYLAW NO. 827, 2020

A bylaw to defer the 2020 Property Tax Sale

WHEREAS pursuant to Division 4 of Local Government Finance (Covid-19) Ministerial Order No. M159 Council may, by bylaw adopted on or before August 31, 2020 defer the annual tax sale for 2020 until September 27, 2021, with the effect that the annual tax sale would be on that date in respect of the upset price described in section 649 of that Local Government Act;

NOW THEREFORE the Council of the Village of Valemount in open meeting assembled, enacts as follows:

1. CITATION

- 1.1 This bylaw may be cited for all purposes as "Village of Valemount Tax Sale Deferral Bylaw No. 827, 2020".

2. DEFINITIONS

- 2.1 **Delinquent taxes** includes taxes in arrears and means any taxes remaining unpaid on December 31, two years after the year the tax was imposed.
- 2.2 **Taxes in arrears** means outstanding property taxes plus applicable penalties and interest that at unpaid on December 31 in the year they were imposed.

3. ANNUAL TAX SALE DEFERRAL

- 3.1 The annual tax sale for 2020 is deferred to September 27, 2021.
- 3.2 All delinquent taxes on properties within the Village of Valemount at September 28, 2020 will remain as delinquent taxes for 2021 with applicable interest charges.



4. SEVERABILITY

- 4.1 If any portion of this bylaw is declared to be invalid by a court of competent jurisdiction, that portion shall be deemed to be severed from the bylaw to the extent that the remainder of the bylaw shall continue in full force and effect.

Read a First Time this	14 th day of July, 2020.
Read a Second Time this	14 th day of July, 2020.
Read a Third Time this	14 th day of July, 2020.
Reconsidered and Adopted this	11 th day of August, 2020.



Mayor, Owen Torgerson



DCO, Carleena Shepherd

Certified to be a true copy of Village of Valemount Tax Deferral Bylaw No. 827, 2020 as adopted by Council Resolution No. 288/20.



DCO, Carleena Shepherd