

VILLAGE OF MCBRIDE

2020 MUNICIPAL PROPERTY TAX SALE DEFERRAL
BYLAW NO. 795, 2020



“A TOWN ON TRACK”

THE CORPORATION OF THE VILLAGE OF MCBRIDE

2020 MUNICIPAL PROPERTY TAX SALE DEFERRAL BYLAW NO. 795, 2020

WHEREAS, the Order of the Minister of Public Safety and Solicitor General under the Emergency Program Act, Ministerial Order No. M159, and due to the COVID-19 pandemic, municipal Councils' may, by bylaw, adopt on or before August 31, 2020, to 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 the Local Government Act.

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

SECTION 1 - Title

PART 1 - CITATION

1.1 This Bylaw may be cited as the "2020 Municipal Property Tax Sale Deferral Bylaw No. 795, 2020"

PART 2 - DEFINITIONS

2.1 The definitions contained in Part 1 of the *Act* shall apply to this Bylaw.

2.2 Unless otherwise defined herein, all words and phrases in this Bylaw shall have the meaning given to them in the *Local Government Act*, and the *Community Charter*. In this Bylaw:

"Annual Tax Sale" means at 10:00 am on the last Monday in September, the municipal collector must conduct an annual tax sale by offering for sale by public auction each parcel of real property on which taxes are delinquent.

"Delinquent taxes" means any taxes remaining unpaid on December 31, two years after the year the tax was imposed.

"Upset Price" means the price that is the lowest price that a property may be sold for at a tax sale. The upset price is the total amount of current year taxes receivable, plus the prior year's taxes currently in arrears, plus two years prior delinquent taxes, plus any penalties and interest that have accrued on each of those three years taxes unpaid. It also includes an additional 5% of all taxes, penalties and interest and any applicable fees prescribed under the Land Title Act.

PART 3 – ADMINISTRATION

3.1 The annual Tax Sale for 2020 be deferred to September 27, 2021.

3.2 Any Village of McBride properties with property taxes that are delinquent will remain delinquent for 2021, as well as the applicable interest charges.

Part 4 – SEVERABILITY

If any section, subsection, clause, sub-clause or phrase of this Bylaw is for any reason held to be invalid by the decision of any Court of competent jurisdiction, that section, subsection, clause, sub-clause or phrase shall be struck from the Bylaw and any decision shall not affect the validity of the remaining portions of this Bylaw.

READ A FIRST TIME this 28th day of August , 2020.

READ A SECOND TIME this 28th day of August , 2020.

READ A THIRD TIME this 28th day of August , 2020.

RECONSIDERED AND ADOPTED THIS 31st day of August , 2020.

Corporate Officer

Mayor

*Certified a true copy of the
"Village of McBride 2020 Municipal Property Tax Sale Deferral"
as adopted by Council.*

Corporate Officer