

**TOWN OF LAKE COWICHAN  
BYLAW NO. 1040-2020**

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**2020 Annual Tax Sale Deferral Bylaw**

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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 Town of Lake Cowichan in open meeting assembled, enacts as follows:

**DEFINITIONS**

1. **Delinquent taxes** include Taxes in arrears and means any taxes remaining unpaid on December 31, two years after the year the tax was imposed.
2. **Taxes in arrears** means outstanding property taxes plus applicable penalties and interest that are unpaid on December 31 in the year they were imposed.

**TAX SALE 2020**

3. The annual tax sale for 2020 is deferred to September 27, 2021.
4. All delinquent taxes on properties within the Town of Lake Cowichan at September 28, 2020 will remain as delinquent taxes for 2021 with applicable interest charges.

**CITATION**

5. This bylaw may be cited as "2020 Annual Tax Sale Deferral Bylaw 1040-2020".

READ A FIRST TIME on the \_\_\_\_\_ day of \_\_\_\_\_ 2020.

READ A SECOND TIME on the \_\_\_\_\_ day of \_\_\_\_\_ 2020.

READ A THIRD TIME on the \_\_\_\_\_ day of \_\_\_\_\_ 2020.

RECONSIDERED, FINALLY PASSED AND ADOPTED on the \_\_\_\_\_ day of 2020.

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Mayor

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Corporate Officer