

Attachment #1 - Ministerial Order No. M159 Division 4 - Annual Tax Sales

Extension of borrowing – Greater Vancouver Water District

- 14 (1) For debt incurred as borrowing in anticipation of revenue in 2020 in accordance with section 58 [*borrowing in anticipation of revenue*] of the *Greater Vancouver Water District Act*, the money must be repaid on or before the earlier of the following dates:
- (a) the date when the anticipated revenue with respect to which the borrowing was authorized is received;
 - (b) December 31, 2021.
- (2) The amount of any outstanding debt from 2020 that remains unpaid in 2021 under subsection (1) does not limit the maximum allowable amount of borrowing in anticipation of revenue in 2021.
- (3) This section applies despite section 58 of the *Greater Vancouver Water District Act*.

Division 4 – Annual Tax Sales

Deferral of tax sale – municipalities

- 15 (1) A council of a municipality may, by bylaw adopted on or before August 31, 2020, defer the annual tax sale for 2020, provided for under Division 7 [*Annual Municipal Tax Sale*] of Part 16 [*Municipal Provisions*] of the *Local Government Act*, 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 [*upset price for tax sale*] of that Act.
- (2) If a bylaw is adopted deferring the annual tax sale,
- (a) written notice must be sent within 2 weeks of the bylaw's adoption to the property owner of a property that is subject to the deferred annual tax sale advising the owner that
 - (i) the annual tax sale for 2020 has been deferred to September 27, 2021,
 - (ii) any taxes that are delinquent will remain delinquent for 2021, with applicable interest charges, and
 - (iii) unless the delinquent taxes are paid before the start of the tax sale on September 27, 2021, the property will be subject to tax sale on September 27, 2021,
 - (b) it is not required to provide public notice of the deferral of the annual tax sale, and
 - (c) for certainty, any taxes that are delinquent, as described in section 246 (1) [*delinquent taxes*] of the *Community Charter*, remain delinquent for 2021, with interest charges that are carried under that Act.
- (3) For certainty, this section does not limit the application of the *Local Government Act* to an annual tax sale in respect of a municipality that does not defer its annual tax sale.
- (4) This section applies despite Division 7 of Part 16 of the *Local Government Act*.