



CHAPTER 81.

An Act to consolidate certain Taxes due the City of Vancouver.

[Assented to 21st December, 1923.]

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:—

1. This Act may be cited as the "Vancouver Tax Consolidation Act, 1923."

2. Notwithstanding anything contained in the "Vancouver Incorporation Act, 1921," all general taxes, local improvement taxes, and other charges in arrears, delinquent, and unpaid on the thirty-first day of December, 1923, appearing on the tax rolls of the City of Vancouver, against any parcel or parcels of land within the said City of Vancouver, including general taxes, local improvement taxes, and other charges levied in the year 1920 (if any), which might have been included in the upset price of any land sold for arrears of taxes in the year 1923, and which are authorized to be deducted from such upset price by section 3 hereof, together with interest thereon, as provided by the said Act, to the thirty-first day of December, 1923 (the aggregate amount of which taxes, charges, and interest shall be known as the "capital sum"), shall be consolidated, and the time for payment thereof shall be extended over a period of eight years, payable in eight equal annual instalments, the first of which instalments shall be payable in the year 1924; and the lands and improvements upon which such taxes and charges are in arrears shall not be sold for taxes at any sale for taxes during the period of such extension so long as the conditions of this Act shall be complied with.

All taxes delinquent December 31st 1923, including 1920 taxes, called "capital sum" consolidated, may be paid in eight annual instalments.

3. No parcel or parcels of any such land shall be deemed to be or to have been liable for tax sale in the year 1923 for taxes, local

Taxes included in capital sum exempt from 1923 tax sale.

improvement taxes, or other charges levied in the year 1920; and the amount of all such taxes, local improvement taxes, and other charges levied against any parcel or parcels of land in the year 1920, with interest thereon, shall, if such land has been sold at the 1923 tax sale prior to this Act coming into effect, be forthwith deducted from the upset price of such land, and shall be refunded to the person paying such upset price, together with interest thereon as provided by the by-law under which such sale shall have been made, so that the owners can redeem such parcel or parcels of land without payment of the said taxes levied in the said year 1920; and the amount of all such taxes, local improvement taxes, and other charges levied in the said year 1920 and so deducted from the said upset price as aforesaid (together with the tax-sale costs and interest incidental to the said sale, if the said taxes so deducted represented all the taxes in the said upset price) shall be entered, or reinstated and re-entered, on the tax rolls of the City of Vancouver as unpaid taxes, and shall be included in the consolidation hereby effected as part of the capital sum.

Payment of instalment of capital sum outstanding with interest and current year's taxes removes liability to sale.

4. If the owner of any parcel of land mentioned in section 2 hereof shall have paid to the said city in any year, before the passing of the by-law providing for the annual tax sale of lands in the said city for delinquent taxes, the instalment of the capital sum which shall become due and payable in that year, together with interest on the whole capital sum then outstanding computed at the rate of six per centum per annum to the date of the payment of the said instalment, and shall have also paid all general taxes, local improvement taxes, and other charges levied and payable in such year, then such parcel of land shall not be liable to be sold by the city at any sale for taxes held in such year.

Six per centum interest payable on capital sum

5. The said capital sum shall bear interest at the rate of six per centum per annum, and interest on the whole capital sum outstanding shall be due and payable when and at the same time as any instalment of the said capital sum is paid up to the date of payment thereof: Provided, however, that if any owner shall pay to the city the whole of the said capital sum before the passing of the by-law providing for the annual tax sale of land in the said city for the year 1924, he shall receive a rebate of any interest on interest compounded in the capital sum when making such payment.

Collector may receive taxes in order in which they become due.

6. If the owner of any parcel of land shall have paid in or before the year in which it becomes due the hereinbefore-mentioned annual instalment of the capital sum and interest payable in such year, then and in such event the acceptance by the Collector of the city, during such time as any instalment or instalments of the capital sum shall remain unpaid, of taxes levied subsequent to the delinquent taxes included in the said capital sum shall not be deemed to be a contra-

vention of the provisions of the said "Vancouver Incorporation Act, 1921," as to priority in which he shall receive taxes, and the Collector in such event is authorized to receive such taxes subsequently levied, in the order in which the same become due, notwithstanding that any instalment or instalments of the capital sum shall remain unpaid.

7. It shall be competent for any owner to pay in advance in any year one or more of the annual instalments of the capital sum.

Owner may pay annual instalments in advance.

8. (1.) If, before the passing of the by-law providing for the annual tax sale of lands in the said city for delinquent taxes, default shall be made by the owner of any such parcel of land in the due and full payment in or for any year of any of the instalments of the capital sum and interest required to be paid as herein provided, together with all the general taxes, local improvement taxes, and other charges levied in such year, the parcel of land in respect of which default shall have been made shall be put up for sale and sold in such year at the annual sale of land for taxes, for the total amount of general taxes, local improvement taxes, and other charges levied in respect of such parcel of land and remaining unpaid, including all unpaid instalments of the capital sum and interest thereon; and all the provisions of the said "Vancouver Incorporation Act, 1921," in respect to the sale of land for taxes shall thereupon apply to such parcel of land: Provided, however, that no such parcel of land shall be liable for sale at any sale for taxes in the said city as aforesaid until the expiration of two full years after the year in which the taxes longest in arrears in, or of the said capital sum, shall have been levied.

Default in payment of instalment and current taxes in any year before passing of tax-sale by-law renders property liable to tax sale.

(2.) Provided further, however, that if the person so in default shall, before such parcel is sold for taxes as aforesaid, pay to the city the following amounts:—

Person may withdraw property from sale by certain payments.

- (a.) The full amount of the instalments of capital sum and interest in default;
- (b.) All general taxes and local improvement taxes and charges levied against such parcel of land in the then current year;
- (c.) All costs, charges, and expenses (if any) chargeable in respect of the intended sale of such parcel,—

then such parcel shall thereupon be exempt from such sale, unless or until another or further default be made in respect thereof, in which event the provisions of this section shall again be applicable from time to time so often as any such default shall occur.

(3.) When and so soon as any parcel of land shall have been sold for taxes at any annual tax sale as aforesaid the provisions of this Act shall no longer apply to such parcel of land.

Provisions of Act cease to apply to property sold at tax sale.

9. If default shall have been made, as set out in the preceding section hereof, in respect of any parcel of land against which the taxes longest in arrears in the said capital sum shall have been

Default in respect of property less than two years in arrears removes same from provisions of Act.

delinquent for less than two full years in the year in which default is made, then, if such default shall continue until the thirty-first day of December in such year, this Act shall cease to apply to the said parcel of land as from the said thirty-first day of December, and thereupon the provisions of the said "Vancouver Incorporation Act, 1921," shall forthwith apply and shall come into full force and effect against and in respect of such parcel of land.

Collector to accept
payment on account
of delinquent taxes

10. If any owner of any parcel of land as aforesaid shall tender to the Collector of the city, on account of delinquent taxes due in respect of such parcel of land, an amount not less than the amount which such Collector is authorized to receive on account of taxes under the provisions of the "Vancouver Incorporation Act, 1921," but shall fail or omit to pay at the same time the taxes levied and payable in the then current year in respect of such parcel of land, the Collector shall accept such payment on account of the delinquent taxes, and shall apply the same in accordance with the provisions of the said "Vancouver Incorporation Act, 1921," and unless such taxes for the current year as aforesaid are paid before the passing of the by-law providing for the annual sale of lands in the city for delinquent taxes, the provisions of this Act shall cease to apply to such parcel of land.

VICTORIA, B C

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