

# Memorandum

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Date: April 3, 2023  
Submitted by: Finance and Technology Department – Financial Services Division  
Subject: Alternative Tax Collection Scheme for 2023

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The *Community Charter* provides a general tax collection scheme under which taxes are due on July 2 (or following business day if July 2 falls on a weekend). Council may, pursuant to section 235 of the *Community Charter*, establish an Alternative Municipal Tax Collection Scheme that establishes one or more dates on which all or part of the property taxes are due and to establish penalties to be applied on taxes unpaid at that date.

In line with past practice, staff have prepared the provisions of an alternative tax collection scheme that includes a due date of July 4, 2023, with a 5% penalty, and a second 5% penalty for all payments received after September 15, 2023, and a waiver of the penalty for the Home Owner Grant portion of outstanding taxes if the homeowner applies to the Province of British Columbia by September 15, 2023.

Included for Council's consideration as **Attachment 1** is draft City of Port Moody Alternative Municipal Tax Collection Scheme Bylaw, 2023, No. 3404, which implements an Alternative Tax Collection Scheme for 2023. The recommended resolution is:

**THAT City of Port Moody Alternative Municipal Tax Collection Scheme Bylaw, 2023, No. 3404 be read a first, second, and third time as recommended in the memo dated April 3, 2023, from the Finance and Technology Department – Financial Services Division regarding Provisions of an Alternative Tax Collection Scheme for 2023.**

Attachment(s)

1. Draft City of Port Moody Alternative Municipal Tax Collection Scheme Bylaw, 2023, No. 3404

## Report Approval Details

Document Title:	Alternative Tax Collection Scheme for 2023.docx
Attachments:	- Attachment 1 - City of Port Moody Alternative Municipal Tax Collection Scheme Bylaw, 2023, No. 3404.pdf
Final Approval Date:	Apr 17, 2023

This report and all of its attachments were approved and signed as outlined below:

Paul Rockwood, General Manager of Finance and Technology - Apr 14, 2023 - 4:42 PM

Tracey Takahashi, Deputy Corporate Officer, for Stephanie Lam, City Clerk and Manager of Legislative Services - Apr 14, 2023 - 6:01 PM

Lindsay Todd, Manager of Communications and Engagement - Apr 15, 2023 - 7:56 AM

Tim Savoie, City Manager - Apr 17, 2023 - 6:22 AM