



# City of Port Moody

## **Bylaw No. 3404**

A Bylaw to establish an alternative municipal tax collection scheme that clearly establishes when penalties are added to unpaid taxes.

WHEREAS it is provided by section 235 of the *Community Charter* that Council may, by bylaw, establish an alternative municipal tax collection scheme to:

- a) establish one or more dates on which all or part of the property taxes under Part 7 – Municipal Revenue are due; and
- b) establish penalties and interest to be applied in relation to payments made after a tax due date established by the bylaw;

NOW THEREFORE the Council of the City of Port Moody enacts as follows:

### **1. Citation**

- 1.1 This Bylaw may be cited as “City of Port Moody Alternative Municipal Tax Collection Scheme Bylaw, 2023, No. 3404”.

### **2. Repeal**

- 2.1 City of Port Moody Alternative Municipal Tax Collection Scheme Bylaw, 2022, No. 3360 and all amendments thereto are hereby repealed.

### **3. Alternative Municipal Tax Collection Scheme**

- 3.1 Subject to any owner election under section 4, all Municipal Property Taxes levied by and due to the City of Port Moody for the 2023 taxation year must be received by 11:59pm on July 4, 2023.
- 3.2 On July 5, 2023, a 5% penalty will be applied to any 2023 Property Tax amount not received as of 11:59pm on July 4, 2023
- 3.3 On September 16, 2023, an additional 5% penalty will be applied to any 2023 Property Tax amount not received as of 11:59pm on September 15, 2023.

### **4. General Tax Collection Scheme**

- 4.1 Subject to any owner election under section 6, all Municipal Property Taxes levied by and due to the City of Port Moody under the General Tax Collection Scheme must be received by 5:00pm on July 4, 2023.

- 4.2 Under the General Tax Collection Scheme, if all or part of the property taxes referred to in section 234(1) of the *Community Charter* for a parcel of land and its improvements on the assessment roll remain unpaid after July 4, 2023, a penalty equal to 10% of the portion that remains unpaid will be added to the amount owing.

## 5. Penalty Waiver

- 5.1 Where penalties would otherwise be applied, and the Property Owner is eligible for and subsequently claims the current year's Home Owner Grant and applies to the province of British Columbia for such grant on or before September 15, 2023, the penalty shall not be applied to that portion of the taxes outstanding which was equal to the current year's Home Owner Grant.

## 6. Election of Municipal Tax Collection Scheme

- 6.1 A Property Owner may elect to pay all Municipal Property Taxes under the Alternative Municipal Tax Collection Scheme by providing written notice of that election to the municipality no later than May 31, 2023.
- 6.2 A Property Owner may elect to pay all Municipal Property Taxes under the General Tax Collection Scheme by providing written notice of that election to the municipality no later than May 31, 2023.
- 6.3 A Property Owner may change an election under sections 6.1 or 6.2 by giving written notice to the municipality no later than May 31, 2023, provided that a Property Owner may only change their election once.
- 6.4 If a Property Owner makes no election under section 6.1 or 6.2, the Alternative Municipal Tax Collection Scheme automatically applies to the Property Owner.
- 6.5 Any written notice to be given under this section must be directed to the General Manager of Finance and Technology at 100 Newport Drive, Port Moody, British Columbia, V3H 5C3.

## 7. Severability

- 7.1 If a portion of this Bylaw is found invalid by a court, it will be severed, and the remainder of the Bylaw will remain in effect.

**Read a first time** this \_\_day of \_\_\_\_\_, 2023.

**Read a second time** this \_\_day of \_\_\_\_\_, 2023.

**Read a third time** this \_\_day of \_\_\_\_\_, 2023.

**Adopted** this \_\_day of \_\_\_\_\_, 2023.

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M. Lahti  
Mayor

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S. Lam  
Corporate Officer

I hereby certify that the above is a true copy of Bylaw No. 3404 of the City of Port Moody.

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S. Lam  
Corporate Officer