

Memorandum

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

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

Considered at the April 25, 2023, Regular Council meeting

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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



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.

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- 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.

Considered at the April 25, 2023, Regular Council meeting

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M. Lahti
Mayor

S. Lam
Corporate Officer

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

S. Lam
Corporate Officer