

# Memorandum

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Date: April 28, 2026  
Submitted by: Finance and Technology Department – Financial Services Division  
Subject: 2026 Alternative Tax Collection Scheme – Three Readings of Bylaw No. 3542

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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.

At the February 17, 2026, Finance Committee meeting, the following resolution was passed:

FC26/016(4.2)

THAT staff be directed to bring forward and an alternative tax collection scheme bylaw with the 2026 tax rates bylaw that includes:

- a due date of July 2, 2026, with a 5% penalty; and
- a second 5% penalty for all payments received after September 15, 2026; and
- a waiver of the penalty for the Home Owner Grant portion of the outstanding taxes if the homeowner applies to the Province of British Columbia by September 15, 2026,

as recommended in the report dated February 17, 2026, from the Finance and Technology Department – Financial Services Division regarding Alternative Municipal Tax Collection Scheme.

Included for Council's consideration as **Attachment 1** is draft City of Port Moody Alternative Municipal Tax Collection Scheme Bylaw, 2026, No. 3542—a bylaw to establish an alternative municipal tax collection scheme that clearly establishes when penalties are added to unpaid taxes. The recommended resolution is:

**THAT City of Port Moody Alternative Municipal Tax Collection Scheme Bylaw, 2026, No. 3542 be read a first, second, and third time as recommended in the memo dated April 28, 2026, from the Finance and Technology Department – Financial Services Division regarding 2026 Alternative Tax Collection Scheme – Three Readings of Bylaw No. 3542.**

Attachment(s)

1. Draft City of Port Moody Alternative Municipal Tax Collection Scheme Bylaw, 2026, No. 3542.

## Report Approval Details

Document Title:	2026 Alternative Tax Collection Scheme – Three Readings of Bylaw No. 3542.docx
Attachments:	- Attachment 1 - Draft City of Port Moody Alternative Municipal Tax Collection Scheme Bylaw, 2026, No. 3542.pdf
Final Approval Date:	Apr 20, 2026

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

Paul Rockwood, General Manager of Finance and Technology - Apr 16, 2026

Anna Mathewson, City Manager - Apr 20, 2026