



City of Port Moody

Bylaw No. 3247

A Bylaw to establish an alternative municipal tax collection scheme for the year 2020 in response to the COVID-19 Pandemic.

WHEREAS the municipality anticipates that, due to the COVID-19 Pandemic, Port Moody property owners may require an extension to the 2020 Property Tax due date of July 2, 2020 established in section 234 of the *Community Charter*,

AND 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, 2020, No. 3247”.

2. Alternative Municipal Tax Collection Scheme

- 2.1 Subject to any owner election under section 4, all Municipal Property Taxes levied by and due to the City of Port Moody for the 2020 Taxation Year must be received by 11:59pm on July 2, 2020.
- 2.2 On October 1, 2020, a 5% penalty will be applied to any 2020 Property Tax amount unpaid as of 11:59pm on September 30, 2020.

3. General 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 under the General Tax Collection Scheme must be received by 5:00pm on July 2, 2020.

3.2 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 2, 2020, a penalty equal to 10% of the portion that remains unpaid will be added to the amount owing.

4. Election of Municipal Tax Collection Scheme

- 4.1 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, 2020.
- 4.2 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, 2020.
- 4.3 A Property Owner may change an election under sections 4.1 or 4.2 by giving written notice to the municipality no later than May 31, 2020, provided that a Property Owner may only change their election once.
- 4.4 If a Property Owner makes no election under section 4.1 or 4.2, the Alternative Municipal Tax Collection Scheme automatically applies to the Property Owner.
- 4.5 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.

5. Severability

- 5.1 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 _____, 20__.

Read a second time this ___ day of _____, 20__.

Read a third time this ___ day of _____, 20__.

Adopted this ___ day of _____, 20__.

R. Vagramov
Mayor

D. Shermer
Corporate Officer

I hereby certify that the above is a true copy of Bylaw No. 3247 of the City of Port Moody.

D. Shermer
Corporate Officer