



# City of Port Moody

## Report/Recommendation to Council

Date: June 10, 2020  
Submitted by: Finance and Technology Department – Financial Services Division  
Subject: Tax Sale Postponement Bylaw, No. 3261

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### Purpose

To present a Bylaw to postpone the 2020 Tax Sale to 2021.

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### Recommended Resolution(s)

**THAT City of Port Moody Tax Sale Postponement Bylaw, 2020, No. 3261 be read a first, second, and third time as recommended in the report dated June 10, 2020 from the Finance and Technology Department – Financial Services Division regarding Tax Sale Postponement Bylaw, No. 3261;**

**AND THAT, as permitted by section 15 of Ministerial Order No. M159 and section 12(b) of Ministerial Order No. M192, City of Port Moody Tax Sale Postponement Bylaw, 2020, No. 3261 be now adopted.**

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### Background

The City is legislated under section 254 of the *Community Charter* and section 645 of the *Local Government Act* to conduct the annual Tax Sale by offering for sale, by public auction, each parcel of real property on which taxes are delinquent. In 2020, a ministerial order was implemented to allow municipalities the option to defer the 2020 tax sale to 2021 to minimize the financial burden on impacted homeowners during the COVID-19 Pandemic.

At the Special Council Meeting held on April 28, 2020, the following resolution was passed, authorizing the postponement of the 2020 Tax Sale to 2021:

#### RC20/188

THAT City of Port Moody Alternative Tax Collection Scheme Bylaw, 2020, No. 3247 be read a first, second, and third time as recommended in the report dated April 23, 2020 from the Finance and Technology Department – Financial Services Division regarding Alternative Tax Collection Scheme Bylaw;

AND THAT, as permitted by section 9 of Ministerial Order No. MO 83/2020, City of Port Moody Alternative Tax Collection Scheme Bylaw, 2020, No. 3247 be now adopted;

AND THAT the 2020 Tax Sale be deferred for one year to 2021.

## Discussion

In an effort to alleviate financial pressures of the COVID-19 Pandemic on property owners in the City, Council may choose to implement a Bylaw (**Attachment 1**) to extend the 2020 Tax Sale by one year from September 2020 to 2021. Per section 15 of Ministerial Order M159 (**Attachment 2**), a council of a municipality may, by bylaw adopted on or before August 31, 2020, defer the annual Tax Sale for 2020, until September 27, 2021. Ministerial Order No. M192 allows for the Bylaw to be adopted on the same day on which it was given third reading.

City Finance staff will continue to work with owners of delinquent property taxes to collect outstanding balances. The City will follow provincial legislation and review Tax Sale options through the spring and summer of 2021.

## Other Option(s)

Council may choose to carry on with a 2020 Tax Sale, requiring the Tax Sale to occur on September 28, 2020.

## Financial Implications

To the date of this report, there are 41 properties eligible for Tax Sale in 2020. The financial impact would be deferring the collection of approximately \$573,000 in revenue to 2021. However, some of these homeowners are expected to make payments in installments over the next year, reducing this cash flow burden.

## Communications and Civic Engagement Initiatives

If a Bylaw is adopted to postpone the annual Tax Sale, written notice must be sent within two (2) weeks of the Bylaw's adoption to the property owners whose property is eligible to be sold at auction advising that the annual Tax Sale has been postponed to September 27, 2021.

## Council Strategic Plan Objectives

This change is in line with Council's strategic priority of Exceptional Service and Council's objective of ensuring our customers are highly satisfied the quality of our service.

## Attachment(s)

1. Draft City of Port Moody 2020 Tax Sale Postponement Bylaw, 2020, No. 3261.
2. Ministerial Order No. M159,

## Report Author

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Manager of Financial Planning

## Report Approval Details

Document Title:	Tax Sale Postponement Bylaw, No. 3261.docx
Attachments:	- Attachment 1 - Draft City of Port Moody 2020 Tax Sale Postponement Bylaw, 2020, No. 3261.pdf - Attachment 2 -M159_2020 Local Gov't Finance Order.pdf
Final Approval Date:	Jul 7, 2020

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

Paul Rockwood, General Manager of Finance and Technology - Jul 2, 2020 - 1:30 PM

Dorothy Shermer, Corporate Officer - Jul 2, 2020 - 3:35 PM

Natasha Vander Wal for Rosemary Lodge, Manager of Communications and Engagement -  
Jul 3, 2020 - 3:26 PM

Tim Savoie, City Manager - Jul 7, 2020 - 6:53 AM