

CITY OF PORT COQUITLAM

Alternative Tax Collection Bylaw

Bylaw No. 4176

The purpose of this bylaw is to establish an alternative tax collection scheme that clearly establishes when penalties are added to unpaid taxes.

Under its statutory powers, including section 235 of the *Community Charter*, the Municipal Council of the Corporation of the City of Port Coquitlam enacts the following provisions:

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2. Definitions
3. Alternative Municipal Tax Collection Scheme
4. Owner Election
5. Penalties
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1. Title

This Bylaw may be cited as the “Alternative Municipal Tax Collection Scheme Bylaw”.

2. Definitions

In this bylaw:

“Collector” means the municipal officer assigned responsibility as collector of taxes for the municipality.

3. Alternative Municipal Tax Collection Scheme

Subject to any owner election under Section 5, any taxes or rates owed under the City’s annual tax bylaw are due on or before September 30, 2020.

4. Owner Election

(1) Property owners may elect, by giving written notice to the Collector, during the twelve-months ending May 15th of the current year, to pay under the general tax scheme established by section 234 of the *Community Charter*, or to pay under the alternative municipal tax collection scheme established by this Bylaw.

(2) If a property owner makes no election under subsection (1), the alternative municipal tax collection scheme under this Bylaw automatically applies.

(3) A property owner may change their election under subsection (1) by giving written notice to the Collector on or before May 15th of the current year, provided that they may only change their election once per year.

- (4) Property owners must deliver their notice of election under subsection (1) or change of election under subsection (3) to the Collector at his or her office at 2580 Shaughnessy Street, Port Coquitlam, BC V3C 2A8 or by email at taxes@portcoquitlam.ca

5. Penalties

- (1) If the Alternative Municipal Tax Collection Scheme under section 3 applies to a parcel of land due to election by an owner under subsection 4(1) or applies automatically under subsection 4(2), the following penalties apply:
 - a. if any portion property taxes for the current taxation year for a parcel of land and its improvements on the assessment roll remain unpaid after the 30th working day in September of the year those taxes are levied, the Collector will add to the said unpaid property taxes a penalty of 5% of the portion that remains unpaid
- (2) If the general provincial scheme applies to a parcel of land due to election by an owner under subsection 5(1), then the Collector must apply the penalties and interest set out in any regulation under section 234 of the *Community Charter*.
- (3) The penalties referred to in subsection (1) and (2) are due as part of the property taxes for the current year for the parcel of land and its improvements.

6. Penalty Abatement

- (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 collector for such grant on or before the last working day in December, the penalty shall not be applied to that portion of taxes outstanding which was equal to the current year's Home Owner Grant.
- (2) When a property owner is eligible for, and applies to, the collector for a Home Owner Grant on or before the 30th working day of September, and that claim is in whole, or in part, disallowed due to errors in the form's completion, upon correcting and approval of the claim before the last working day in December, the penalty shall be reversed on the portion of the taxes outstanding which is equal to the Home Owner Grant.

7. Repeal

This Bylaw is automatically repealed as of January 1, 2021.

READ A FIRST TIME this	28th day of	April, 2020
READ A SECOND TIME this	28th day of	April, 2020
READ A THIRD TIME this	28th day of	April, 2020
ADOPTED this	28th day of	April, 2020



Mayor



Corporate Officer