

**CITY OF BURNABY**

**BYLAW NO. 14335**

The Council of the City of Burnaby ENACTS as follows:

1. This Bylaw may be cited as **BURNABY ALTERNATIVE MUNICIPAL TAX COLLECTION SCHEME BYLAW 2021**.
2. In this Bylaw:

<b>“City”</b>	means the City of Burnaby
<b>“collector”</b>	has the meaning set out in the <i>Community Charter</i>
<b>“Council”</b>	means the council of the <b>City</b>
<b>“ due date”</b>	means the date set out in section 4 of this Bylaw
<b>“general tax collection scheme”</b>	means the tax collection scheme under section 234 of the <i>Community Charter</i>
<b>“home owner grant”</b>	means a grant under the <i>Home Owner Grant Act</i>
<b>“owner”</b>	has the meaning set out in the <i>Assessment Act</i>
<b>“property taxes”</b>	in relation to land or improvements within the <b>City</b> , includes: <ol style="list-style-type: none"><li>(a) a property value tax;</li><li>(b) a parcel tax;</li><li>(c) a local service tax; and</li><li>(d) amounts that may be collected in the same manner as property taxes in accordance with Division 14 Recovery of Special Fees of Part 7 of the <i>Community Charter</i></li></ol>
3. Pursuant to section 235 of the *Community Charter*, **Council** hereby establishes, an alternative municipal tax collection scheme as an alternative to the **general tax collection scheme**.
4. **Property taxes** are due on the second business day of July for each taxation year.
5. If the **property taxes** for a taxation year are not paid in full:
  - (a) on or before the second business day of July of the taxation year, the **collector** shall add a penalty equal to five percent (5%) of the portion of **property taxes** that remains unpaid on the following day; and

- (b) on or before the second business day of September of the taxation year, the **collector** shall add a further penalty equal to five percent (5%) of the portion of **property taxes** that remains unpaid on the following day.
- 6. Where a penalty is applied pursuant to section 5(a) of this Bylaw and the **owner** makes an eligible claim for the **home owner grant** for the property on or before the second business day in September of the taxation year, the **collector** shall apply a credit to the **owner's** account for **property taxes** in an amount equal to five percent (5%) of the eligible **home owner grant**. No credit shall be provided for any **home owner grant** claim made after the second business day in September of the taxation year.
- 7. Where a credit is applied to a **property tax** account in accordance with section 6 of this Bylaw and the **owner's** claim for a **home owner grant** is subsequently disallowed, in whole or in part, by the Province, the **collector** shall add to the **property taxes** for the taxation year an amount equal to the disallowed **home owner grant** plus:
  - (a) five percent (5%) of the **home owner grant** amount that is disallowed on or before the second business day in September of the taxation year; and
  - (b) a further five percent (5%) of the **home owner grant** amount that is not paid on or before the second business day of September of the taxation year.
- 8. An **owner** may make an election, or change an election, to pay **property taxes** under the **general tax collection scheme** or under the alternative municipal tax collection scheme set out in this Bylaw by giving written notice of such election to the **City** on or before June 1 of the applicable taxation year. If an **owner** does not make an election, the alternative municipal tax collection scheme under this Bylaw shall apply.

Read a first time this	day of April, 2021
Read a second time this	day of May, 2021
Read a third time this	day of May, 2021
Reconsidered and adopted this	day of May, 2021

MAYOR

CLERK