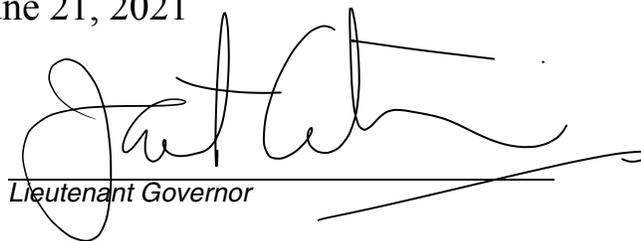


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 363

, Approved and Ordered June 21, 2021



Lieutenant Governor

Executive Council Chambers, Victoria

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that the School Tax Remitting Regulation, B.C. Reg. 109/2019, is amended as set out in the attached Schedule.



Minister of Finance



Presiding Member of the Executive Council

(This part is for administrative purposes only and is not part of the Order.)

Authority under which Order is made:

Act and section: *School Act*, R.S.B.C. 1996, c. 412, s. 124

Other: OIC 252/2019

R10514437

SCHEDULE

- 1 Section 1 of the School Tax Remitting Regulation, B.C. Reg. 109/2019, is amended**
- (a) by repealing the definitions of “additional school tax billing” and “general school tax billing”,**
 - (b) by adding the following definition:**
 - “grant administrator” has the same meaning as in section 1 of the *Home Owner Grant Act*;
 - (c) by repealing the definition of “grant deduction”, and**
 - (d) by repealing the definition of “specified municipal tax due date” and substituting the following:**
 - “specified municipal tax due date” means the later of
 - (a) the first municipal tax due date applicable to a municipality, and
 - (b) one of the following, as applicable:
 - (i) in the case of the City of Vancouver, the second business day in July;
 - (ii) in the case of any other municipality, July 2.
- 2 Sections 3, 4, 5 and 6 are repealed and the following substituted:**

First instalment of school taxes

- 3**
- (1) On or before the tenth business day after the specified municipal tax due date applicable to a municipality, the municipality must pay to the minister an instalment equal to the difference between the following 2 amounts:
 - (a) the amount equal to the sum of the amount of general school taxes determined under subsection (2) and the amount of additional school taxes determined under subsection (3);
 - (b) the administration fee prescribed under section 124 (10) [*collection of school taxes by municipality*] of the Act.
 - (2) For the purposes of calculating the instalment described in subsection (1), the amount of general school taxes for a municipality is the amount of general school taxes collected by the municipality on or before the specified municipal tax due date after
 - (a) making adjustments, if any, referred to in section 121 [*adjustments*] of the Act, and
 - (b) deducting the total amount of home owner grants approved by the grant administrator under section 10 [*approval of grant*] of the *Home Owner Grant Act* on or before the specified municipal tax due date.
 - (3) For the purposes of calculating the instalment described in subsection (1), the amount of additional school taxes for a municipality is the amount of the additional school taxes collected by the municipality on or before the specified municipal tax due date after making adjustments, if any, referred to in section 121 of the Act.

Second instalment of school taxes

- 4** (1) In this section:
- “**additional municipal tax due date**” means the first municipal tax due date, if any, after the specified municipal tax due date for the municipality;
 - “**collection period**”, in relation to a municipality, means the period beginning after the specified municipal tax due date applicable to the municipality and ending on the municipality’s additional municipal tax due date.
- (2) If a municipality has an additional municipal tax due date, the municipality must pay to the minister, on or before the tenth business day after that additional municipal tax due date, an instalment equal to the sum of the following amounts:
- (a) the balance of general school taxes collected by the municipality during the collection period after
 - (i) making adjustments, if any, referred to in section 121 of the Act, and
 - (ii) deducting the total amount of home owner grants approved by the grant administrator under section 10 of the *Home Owner Grant Act* during the collection period;
 - (b) the balance of additional school taxes collected by the municipality during the collection period after making adjustments, if any, referred to in section 121 of the Act.

Final instalment of school taxes

- 5** If a municipality pays the balance of school taxes under section 124 (2) (b) of the Act, the municipality must, in calculating the balance,
- (a) make adjustments, if any, referred to in section 121 of the Act, and
 - (b) deduct from the balance of general school taxes the total amount of any home owner grants approved by the grant administrator under section 10 of the *Home Owner Grant Act* on or before the calendar year end of the taxation year but after the later of the following:
 - (i) the specified municipal tax due date applicable to the municipality;
 - (ii) the municipality’s additional municipal tax due date, as defined in section 4 (1) of this regulation, if any.

Certified statements and other records

- 6** (1) Together with an instalment paid under section 3 or 4, a municipality must submit to the minister a statement certifying that the instalment was calculated in accordance with the applicable section and that it is correct.
- (2) A statement under subsection (1) must be certified by the collector or a person in another position authorized for that purpose by the municipality.
- (3) An amount of school taxes paid by a municipality under section 124 (2) (b) or (3) of the Act must be certified as correct by the collector or a person in another position authorized for that purpose by the municipality.