

LOCAL GOVERNMENT CALENDAR

SECTION 23

Refer to the *Community Charter*, *Local Government Act* or other Acts (see list of legislation below) shown on all matters. See www.civicinfo.bc.ca for up-to-date calendar information.

January 1, 2019	Taxes imposed under Improvement District Bylaw are deemed to be levied and owing on and from January 1st unless otherwise provided.	[714(4) LGA]
January 1, 2019	Interest rates for refunds of tax overpayments and for refund of municipal tax sale money are set January 1, April 1, July 1 and October 1; and on taxes in arrear or delinquent, January 1, May 1, and September 1. Circulars provided by Ministry of Municipal Affairs and Housing.	[239 CC; 654(4), 668(2) LGA; 245 CC; 246 CC; 1,2 MTR; IRR]
January 1, 2019	Start of license year where municipality issues licenses for commercial vehicles.	[628 LGA]
January 1, 2019	In the year a tax rate bylaw or parcel tax bylaw is adopted, this is the date on which property taxes and parcel taxes are deemed to be imposed, unless otherwise specified in the bylaw.	[197(7), 200(5) CC]
January 2, 2019	Local governments must forward a statement of taxes in arrear to the Surveyor of Taxes or applicable municipal collector promptly after December 31.	[258(3) CC; 399(2) LGA]
January 4, 2019	Last day for the assessment authority to supply to each municipality and taxing treaty First Nation estimates of assessed values of the previous year. Must be done before January 5 in each year. (Previous October 31 deadline extended by regulation).	[2 AA; 1.4(1) AAR]
January 8, 2019	A municipality collecting police taxes must pay to the Finance Minister all outstanding police taxes, whether or not they have been collected, <u>on the 5th business day</u> after the calendar year end. In addition to the outstanding balance, the municipality must also forward a year-end reconciliation. If payments are being made under s.66.51 (3) PA, also include a detailed listing of unpaid police taxes, including penalties owing to the province, a monthly report of police taxes collected, and a quarterly report of accumulated interest owing to the province at the end of each calendar year.	[66.51(1), 66.51(3) PA; 5 PTR]

January 15, 2019	Subject to options provided, a municipality must pay to the Minister of Finance the balance of all taxes collected under the <i>School Act</i> , whether or not they have been collected. In addition to the outstanding balance, the municipality must also forward a year-end reconciliation. If payments are being made under s.124 (3) SA, also include a detailed listing of unpaid school taxes, including penalties owing to the province, a monthly report of school taxes collected, and a quarterly report of accumulated interest owing to the province at the end of each calendar year.	[124 SA; 5 STRR]
January 15, 2019	For municipal officials and employees, written disclosures must be filed in the prescribed form (a) not later than the 15th day of the month following the commencement or termination of employment, and (b) annually between January 1 and 15 for each year in which the person is an official or employee. Disclosure includes ownership of shares of a business, land ownership and debts.	[2, 3 & 4 FDA]
January 15, 2019	Where a municipality is collecting taxes for a regional transit commission, it shall <u>on or before the 15th day</u> of each calendar month, pay to British Columbia Transit all of those taxes collected during the preceding calendar month.	[17 BCTR]
January 18, 2019	Subject to Elections BC extension order or court order for relief, deadline to file campaign financing disclosure statements.	[LECFA s. 47(1), 56 & 90]
January 23, 2019	Based on notification from Elections BC, prepare report to council or board listing names of candidates and elector organizations who have not filed disclosure statements.	[LECFA s. 61]
January 31, 2019	Regional districts establishing a variable tax rate system must submit a Variable Tax Rate Bylaw to the Inspector <u>by</u> January 31 of the year in which it is to apply.	[390(5) LGA]
January 31, 2019	Assessment appeal deadline. Last date by which a complainant may file a notice of complaint with the assessor regarding a completed assessment roll.	[33 AA]
January 31, 2019	Arrange date to deliver books to auditor for start of annual audit.	
January 31, 2019	Monthly reports to: Canada Customs and Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
February 1, 2019	2019 UBCM/CivicInfo BC/LGMA local government surveys open for input during the month of February.	

February 1, 2019	On or before February 1 in each year, municipalities must make payments to other authorities of their proportion of grants or payments in lieu of taxes (e.g. School, Regional District, Hospital District, BC Transit, BC Assessment, police taxes and any BC Transportation Authority taxes).	[118 SA; 389 LGA; 25(8) HDA; 16(3) BCTA; 20(4) AAA; 66.61 PA; 26(4) SCBCTAA]
February 1, 2019	An amount received by the municipality, or by the Surveyor of Taxes for an electoral area, by way of a grant in place of taxes for regional district purposes within the regional district under the <i>Payments In lieu of Taxes Act</i> (Canada) in the immediately preceding year must be paid to the regional district board <u>on or before</u> February 1 in each year.	[389(2) LGA]
February 1, 2019	After the first appointment of directors upon incorporation, directors of Regional District Hospital Boards must be appointed annually on or before February 1 and each director holds office until the first Monday after January 1 in the following year or until the appointment of his or her successor, whichever is later (unless the directors of the Regional Hospital District are the same as the directors of the regional district under s.8(2) HDA).	[10(1) HDA]
February 15, 2019	Where a municipality is collecting taxes for a regional transit commission, it shall <u>on or before the 15th day of each calendar month</u> , pay to BC Transit all of those taxes collected during the preceding calendar month.	[17 BCTR]
February 18, 2019	Subject to court order for relief, LATE filing deadline for campaign financing disclosure statements (\$500 late filing penalty due to Elections BC).	[LECFA s. 47(2) & 56]
February 20, 2019	Based on notification from Elections BC, prepare report to council or board listing individuals or organizations who have not filed late disclosure statements.	[LECFA s. 61]
February 27, 2019	If a parcel tax is to be imposed for collection in a treaty First Nation participating area, the authenticated parcel tax roll must be forwarded to the Surveyor of Taxes <u>before February 28</u> in each year.	[257(7) LGA]
February 27, 2019	If a parcel tax is to be imposed for collection in an electoral area, the authenticated parcel tax roll must be forwarded to the Surveyor of Taxes <u>before February 28</u> in each year.	[388(2) LGA]
February 27, 2019	Deadline for making deductions from previous year's remittances to government, if homeowner grant deductions from taxes under the <i>School Act</i> are to be made. Payment to be made <u>before February 28</u> .	[5 STRR]

February 28, 2019	No later than the last day of February in each year, the Regional Board of each regional district must appoint from among its directors the required number of persons as members of the Municipal Finance Authority for that year or until a successor is appointed.	[2(9) MFAA]
February 28, 2019	Before March 1 of the year for which the budget is approved, the library board must provide a copy of the budget to each of the municipalities and regional districts represented on the library board.	[25(2) LA]
February 28, 2019	Deadline for completing 2019 UBCM/CivicInfo BC/LGMA local government surveys.	
February 28, 2019	Monthly reports to: Canada Customs and Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
March 1, 2019	The taxes payable to an improvement district bear interest at the rate prescribed from March 1 next following the date on which the taxes are levied, until paid or recovered.	[717(1) LGA]
March 1, 2019	Regional districts undertake public consultation process prior to adopting Financial Plan Bylaw by March 31.	[375 LGA]
March 1, 2019	<u>On or before</u> March 1 in each year, the library board must prepare and submit to the municipal council its annual budget for providing library service in the municipality.	[10(1) LA]
March 1, 2019	Each municipality and regional district represented on a library board must pay its share of budget in equal installments <u>on</u> March 1, June 1, September 1 and December 1 of each year.	[25(5) LA]
March 1, 2019	Any changes to the provisional budget submitted in the previous year by a municipal police board must be submitted to council <u>on or before March 1</u> of the year to which the provisional budget relates.	[27(2) PA]
March 7, 2019	Collector must deliver to the Minister of Provincial Revenue <u>on or before the 5th business day in March</u> of each year a final certified statement of all grants approved under Section 10 of the <i>Home Owner Grant Act</i> for the previous tax year. Previous February 27 deadline extended by regulation.	[12 HOGA, 8.2 HOGR]
March 13, 2019	Last possible date to publish the second of the two required notice publications for Assessment Averaging and Phasing Bylaw (if Bylaw is adopted on last possible day of March 29).	[94, 198 CC; 5 AAPR]

March 15, 2019	Where a municipality is collecting taxes for a regional transit commission, it shall <u>on or before</u> the 15th day of each calendar month, pay to British Columbia Transit all of those taxes collected during the preceding calendar month.	[17 BCTR]
March 15, 2019	Forward remittance and remittance report to UBCM for Commercial Vehicle Licenses, if done by municipality.	[635 LGA]
March 29, 2019	Last possible date to adopt Assessment Averaging and Phasing Bylaw. Bylaw must be adopted <u>before March 31</u> in the year in which it is to take effect.	[198 CC; 5 AAPR]
March 29, 2019	Regional districts must adopt Financial Plan Bylaw <u>by</u> March 31 of each year. A copy of the Bylaw must be forwarded to the municipalities and the Inspector.	[374, 375(2) LGA]
March 29, 2019	Last possible date for the Municipal Finance Authority to hold its first meeting of the year. A chair must be selected at this first meeting.	[4(1) MFAA]
March 29, 2019	Last day for the collector to notify the Minister responsible for the administration of the <i>Land Act</i> that taxes are delinquent on land the province has agreed to sell under an agreement to purchase.	[255 CC]
March 29, 2019	<u>On or before</u> March 31 in each year, local governments must remit to the Agricultural Land Commission a portion of application fees received under the <i>Agricultural Land Commission Act</i> .	[35(1)(b) ALCA; 33(3) ALRR]
March 29, 2019	Under the Municipal Wastewater Regulation, a local government discharger who covered by an accepted assurance plan must submit an annual report to a Director of Waste Management <u>on or before</u> March 31.	[7 EMA; 65(1) MWR]
March 29, 2019	<u>Last business day</u> for a regional district board, if it is also a regional hospital district board, to adopt, by bylaw, the annual budget of the regional hospital district board. Submit a copy of bylaw and certified budget to the minister.	[23(5) HDA]
March 29, 2019	Last date by which a municipality may, without the approval of the Lieutenant Governor in Council, pass a bylaw to impose a tax that would cover a portion of the annual cost of operating a public passenger system (not after March 31).	[14(1) BCTA]

March 29, 2019	Monthly reports to: Canada Customs and Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
April 1, 2019	Interest rates for refunds of tax overpayments and for refund of municipal tax sale money are set January 1, April 1, July 1 and October 1; and on taxes in arrear or delinquent, January 1, May 1, and September 1. Circulars provided by Ministry of Municipal Affairs and Housing.	[239 CC; 654(4), 668(2) LGA; 245 CC; 246 CC; 1,2 MTR; IRR]
April 1, 2019	Statement of Financial Information (SOFI) must be made available <u>within 3 months</u> after the end of the fiscal year end under the <i>Financial Information Act</i> .	[2(2) FIA]
April 10, 2019	Regional districts must send to the minister charged with the administration of the <i>Taxation (Rural Area) Act</i> requisitions in respect of each treaty First Nation participating area <u>on or before</u> April 10.	[257(4) LGA]
April 10, 2019	Regional districts must send an invoice to taxing treaty First Nation <u>on or before April 10</u> if fees, charges and other amounts for works or services provided are owed in relation to the treaty lands of a taxing treaty First Nation and not paid on or before December 31 of the previous year.	[258(6), 385(1) LGA]
April 10, 2019	Regional Districts must send the Municipal requisitions <u>on or before</u> April 10.	[385(1) LGA]
April 10, 2019	<u>On or before</u> April 10 in each year, the designated regional district officer must deliver to the surveyor of taxes a requisition of funds in respect of each service that states the amount required during the year from each electoral participating area, and the officer's certification.	[387(1) LGA]
April 12, 2019	Last day for the assessment authority to provide free of charge to regional Hospital District Boards information setting out the current year net taxable value of all land and improvements in each member municipality, the treaty lands of each taxing treaty First Nation and the other rural area, in the district, on both the completed and revised assessment rolls, for the purpose of requisitioning and raising funds under the <i>Hospital District Act</i> . <u>Before April 15.</u>	[66 (3) AA]
April 12-14, 2019	Association of Vancouver Island and Coastal Communities AGM & Convention, held in Powell River.	
April 15, 2019	Where a municipality is collecting taxes for a regional transit commission, it shall <u>on or before</u> the 15th day of each calendar month, pay to British Columbia Transit all	[17 BCTR]

of those taxes collected during the preceding calendar month.

April 15, 2019	Last day for the Assessment Authority to forward to the tax collector of every municipality a copy of the bylaw of the Authority imposing the taxes under the Act. <u>On or before April 15.</u>	[20(1) AAA]
April 19, 2019	<u>On or before</u> April 20, Regional Hospital Districts must (1) send to each municipality the amount required in their requisition; and (2) transmit to the minister responsible for the FAA a requisition stating the amount required of improvement districts and rural areas in the district. Submit copies of the requisition to the improvement districts and rural areas.	[25(1) & 25(3) HDA]
April 26-28, 2019	Association of Kootenay and Boundary Local Governments Convention, to be held in Castlegar.	
April 30, 2019	For wastewater discharges to ground and water for which the contributory population is 10,000 persons or more, a local government discharger, on receiving notice from a director, must prepare and submit a report as specified in the Regulation, <u>before May 1</u> of each year.	[EMA; 66(2) and (3) MWR]
April 30, 2019	Last date by which a municipal council must publish in a newspaper a notice about the Unclaimed Tax Sale Surplus.	[254 CC; 659(5) LGA]
April 30, 2019	On or before April 30, Regional Hospital Districts must notify the minister in writing of the total of the amounts being requisitioned and the uniform rates to be levied throughout the district.	[25(4) HDA]
April 30, 2019	On or before April 30 in each year, the assessment authority must forward to each taxing treaty First Nation a requisition for the amount determined for the treaty First Nation by applying the approved rates to net taxable value of all land and improvements in the treaty lands, and must include a statement of those rates.	[20(4.1) AAA]
April 30, 2019	Monthly reports to: Canada Customs and Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
April 30 - May 3, 2019	Southern Interior Local Government Association AGM and Convention, to be held in Penticton Trade and Convention Centre.	
May 1, 2019	Interest rates for refunds of tax overpayments and for refund of municipal tax sale money are set January 1, April 1, July 1 and October 1; and on taxes in arrear or	[239 CC; 654(4), 668(2) LGA; 245 CC; 246 CC; 1, 2]

	delinquent on January 1, May 1, and September 1. Circulars provided by Ministry of Municipal Affairs and Housing.	MTR; IRR]
May 1, 2019	<u>On or before</u> May 1 in each year, the regional transit commission must send to the collector in each municipality a notice setting out the boundaries of the regional transit service area, the amount to be raised by taxation, and the rates prescribed by the commission.	[15(2)-(5) BCTA]
May 1, 2019	<u>On or before</u> May 1 in each year, the South Coast British Columbia Transportation Authority must send to the collector in each municipality a notice setting out the tax rates that are applicable to the taxes assessed by the authority.	[25(5) & 133(1) SCBCTAA]
May 7-10	North Central Local Government Association Convention, to be held in Williams Lake.	
May 8-10	Lower Mainland Local Government Association AGM & Conference, to be held in Harrison Hot Springs Resort & Spa.	
May 10, 2019	Last day for the revenue minister to send to each municipality a notice setting out net taxable value of land and improvements in the municipality, amount of police taxes and school taxes apportioned to the municipality and rates determined for the municipality. Check for notices, which should be sent <u>on or before May 10</u> of each year.	[66.4 PA]; [120.3 SA]
May 14, 2019	Financial Plan Bylaw must be adopted <u>before</u> May 15 in each year, <u>prior to</u> adoption of Tax Rate Bylaw.	[165(1) CC]
May 14, 2019	Tax Rate Bylaw must be adopted <u>before</u> May 15 in each year, following adoption of Financial Plan Bylaw.	[197(1) CC]
May 15, 2019	Municipalities and Regional Districts must send audited financial statements to Inspector <u>by</u> May 15 in each year, as well as LGDE and LGDE Tax forms.	[167(4) CC; 377(1) LGA]
May 15, 2019	An improvement district board must submit to the Inspector an audited financial statement for the previous year <u>by</u> May 15 in each year.	[691(5) LGA]
May 15, 2019	Where a municipality is collecting taxes for a regional transit commission, it shall <u>on or before the 15th day of each calendar month</u> , pay to BC Transit all of those taxes collected during the preceding calendar month.	[17 BCTR]
May 16, 2019	Forward copies of Financial Plan Bylaw and Tax Rate Bylaw to Ministry of Municipal Affairs and Housing.	

May 31, 2019	Last possible day for municipal collector to give written notice for delinquent taxes on certain Crown lands (held under lease or license). Collector must give notice within 5 months from the date when taxes became delinquent, advising lease or licence will be cancelled if delinquent taxes plus interest and subsequent taxes are not paid within 6 months from the date when the taxes became delinquent.	[257 CC]
May 31, 2019	Monthly reports to: Canada Customs and Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
June 3, 2019	Each municipality and regional district represented on a library board must pay its share of budget in equal installments <u>on</u> March 1, June 1, September 1 and December 1 of each year.	25(5) LA]
June 14, 2019	Where a municipality is collecting taxes for a regional transit commission, it shall <u>on or before</u> the 15th day of each calendar month, pay to British Columbia Transit all of those taxes collected during the preceding calendar month.	[17 BCTR]
June 28, 2019	Council must prepare an Annual Municipal Report, and make it available for public inspection, <u>before</u> June 30 in each year.	[97, 98 CC]
June 28, 2019	As reporting Council remuneration, expenses and contracts must be done at least once a year, it is convenient to prepare and present this information at the same meeting as the Annual Municipal Report.	[168 CC; 377 LGA]
June 28, 2019	<u>Before</u> June 30 in each year, a local government must prepare and consider a report respecting the previous year in relation to the reserve funds required for off-street parking and loading space requirements. Report to be available to the public until June 30 of the following year.	[525(9) LGA]
June 28, 2019	<u>Before</u> June 30 in each year, a local government must prepare and consider a report with respect to the annual development cost charges for the previous year. Report to be available to the public until June 30 of the following year.	[569 LGA]
June 28, 2019	Last possible day for regional districts to hold a board meeting or other public meeting to present audited financial statements and member remuneration reports. The reports must be available for inspection until June 30 of the following year. Meeting must be held <u>by</u> June 30 in each year.	[376 LGA]

June 28, 2019	Last possible date for payment of delinquent taxes on certain Crown lands (held under lease or license). If payment not made by this date, the collector must forward a list of defaulting lessees, licensees, permittees or locators to the minister responsible for the administration of the <i>Land Act</i> .	[257 CC]
June 28, 2019	On or before June 30 in each year, local governments must remit to the Agricultural Land Commission a portion of application fees received under the <i>Agricultural Land Commission Act</i> .	[35(1)(b) ALCA; 33(3) ALRR]
June 28, 2019	Statement of Financial Information (SOFI) must be made available within 6 months after the end of each fiscal year of the municipality under the <i>Financial Information Act</i> . Submit a copy to the Ministry of Municipal Affairs and Housing.	[2(3) FIA]
June 28, 2019	Monthly reports to: Canada Customs and Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
June 30, 2019	UBCM resolutions deadline.	
July 1, 2019	Interest rates for refunds of tax overpayments and for refund of municipal tax sale money are set January 1, April 1, July 1 and October 1; and on taxes in arrear or delinquent, January 1, May 1, and September 1. Circulars provided by Ministry of Municipal Affairs and Housing.	[239 CC; 654(4), 668(2) LGA; 245 CC; 246 CC; 1, 2 MTR; IRR]
July 2, 2019	Property taxes due on July 2 or first business day in July, unless municipality has a later due date.	[234(1) CC; 2 MHTA; MHA]
July 3, 2019	First date upon which the collector of taxes in a municipality may register a financing statement in the personal property registry, with respect to taxes for a manufactured home imposed under the <i>Local Government Act</i> that have become due.	[28(1) MHA]
July 3, 2019	Apply penalty to unpaid taxes on next day after due date.	[234(2) CC and 3 MTR]
July 9, 2019	On or before the 5th business day after the municipal tax due date, pay to the Minister of Finance 75% of the net municipal billing for school tax, or less as set out in the School Tax Remitting.	[3 STRR]
July 9, 2019	Last day for a municipality collecting police taxes for a taxation year to pay to the minister an initial installment of 75% of the municipal billings. Payment is due on or before the 5 th business day after the municipal taxation due date.	[3 PTR]

July 15, 2019	Forward remittance (and remittance report) to UBCM for Commercial Vehicle Licenses, if done by municipality.	[635 LGA]
July 15, 2019	Where a municipality is collecting taxes for a regional transit commission, it shall <u>on or before</u> the 15th day of each calendar month, pay to BC Transit all of those taxes collected during the preceding calendar month.	[17 BCTR]
July 15, 2019	First possible date for council or other public meeting to consider the Annual Municipal Report (if the Report was first made available for public inspection on June 28). The meeting must occur <u>at least</u> 14 days after the date on which the Annual Municipal Report was first made available.	[99 CC]
July 23, 2019	<u>On or before</u> the 15th business day after the municipal taxation due date, pay the 2nd instalment of balance of taxes collected up to municipal taxation date for school purposes together with the report and certified statement as specified in the regulation.	[3 STRR]
July 23, 2019	Refer to the School Tax Remitting Regulation for the monthly due dates for subsequent tax remittances for the balance of the year.	[4 STRR]
July 23, 2019	A municipality collecting police taxes for a taxation year must pay the 2 nd installment of balance of taxes collected up to and including the municipal tax date, <u>on or before</u> the 15 th business day after the municipal taxation due date.	[3 PTR]
July 23, 2019	Refer to the Police Tax Regulation for the remittance due dates for the months of July, August, September, October, November.	[4 PTR]
July 25, 2019	Last date for claiming tax sale surplus from 2017 tax sale, after which the unclaimed surplus must be transferred to BC Unclaimed Property Society.	[254 CC; 659(6) LGA]
July 31, 2019	The proceeds of taxes levied and collected must be paid to the Assessment Authority by the municipality <u>before</u> August 1 in the year the tax was levied.	[20(3) AAA]
July 31, 2019	Last business day for local governments to pay to the Municipal Finance Authority the proceeds of rates levied to finance the debt reserve fund and the operating fund. Proceeds to be paid <u>by</u> August 1st in the year in which the rates were levied.	[19(4) MFAA]
July 31, 2019	Monthly reports to: Canada Customs and Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	

August 1, 2019	Regional district municipal requisitions must be paid <u>on or before</u> August 1 as well as all other requisition amounts.	[385(2) LGA]
August 1, 2019	If a municipality fails to pay the proceeds of taxes levied and collected to the Assessment Authority on or before July 31, it is liable to pay the Assessment Authority, beginning on August 1 in the year the taxes were levied, interest on the amount not paid.	[20(6) AAA]
August 1, 2019	The amounts requisitioned by a Regional Hospital District from (1) municipalities must be paid to the board <u>on or before</u> August 1 in the current year; and (2) improvement districts and rural areas must be paid from the consolidated revenue fund to the board <u>on or before</u> August 1 in the current year.	[25(2) & 25(6) HDA]
August 1, 2019	In each year in which the South Coast BC Transportation Authority assesses taxes, affected municipalities must pay to the authority, <u>by</u> August 1 of the year for which the taxes are assessed, all of the assessed taxes that have been collected by July 15 of that year.	[26(2) SCBCTAA]
August 8, 2019	Refer to the Police Tax Regulation for the remittance due dates for the months of July, August, September, October, November.	[4 PTR]
August 8, 2019	Refer to the School Tax Remitting Regulation for the monthly due dates for the balance of tax remittances, for the months of July, August, September, October, and November.	[4 STRR]
August 15, 2019	Where a municipality is collecting taxes for a regional transit commission, it shall <u>on or before</u> the 15th day of each calendar month, pay to British Columbia Transit all of those taxes collected during the preceding calendar month.	[17 BCTR]
August 30, 2019	Plan to advertise tax sale (at least 3 days before but not more than 10 days before Monday September 30, 2019.)	[647 LGA]
August 30, 2019	Last day a municipality may opt out of sharing costs for Part 14 (Planning & Land Use Management), by giving notice to regional district board. Notice must be given <u>before</u> August 31. On or before the deadline, local governments should confirm receipt of any notice or document by the appropriate recipient.	[381(3) LGA]

August 30, 2019	Any school referendum taxes that have been levied by a school board are deemed to have been requisitioned on and from January 1 of the calendar year for which the requisition is made. Affected local governments must make payment <u>on or before</u> September 1 of that year.	[137 SA]
August 30, 2019	Monthly reports to: Canada Customs and Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
September 1, 2019	Interest rates for refunds of tax overpayments and for refund of municipal tax sale money are set January 1, April 1, July 1 and October 1; and on taxes in arrear or delinquent, January 1, May 1, and September 1. Circulars provided by Ministry of Municipal Affairs and Housing.	[239 CC; 654(4), 668(2) LGA; 245 CC; 246 CC; 1, 2 MTR; IRR]
September 1, 2019	Interest on overpayment of taxes is payable from September 1 of the year taxes due or the 61 st day after payment is made, if tax payment is made after July 2, whichever is later.	[239 CC; 1 MTR]
September 3, 2019	Each municipality and regional district represented on a library board must pay its share of budget in equal installments <u>on</u> March 1, June 1, September 1 and December 1 of each year.	[25(5) LA]
September 9, 2019	Refer to the Police Tax Regulation for the remittance due dates for the months of July, August, September, October, November.	[4 PTR]
September 9, 2019	Refer to the School Tax Remitting Regulation for the monthly due dates for the balance of tax remittances, for the months of July, August, September, October, November.	[4 STRR]
September 13, 2019	Where a municipality is collecting taxes for a regional transit commission, it shall <u>on or before</u> the 15 th day of each calendar month, pay to British Columbia Transit all of those taxes collected during the preceding calendar month.	[17 BCTR]
September 20, 2019	Earliest date of last notice published on tax sale (at least 3 days and not more than 10 days before tax sale date.)	[647 LGA]
September 23-27, 2019	2019 UBCM Convention, to be held at the Vancouver Convention Centre.	
September 24, 2019	Last date upon which the owner of a property may redeem the property sold by 2018 tax sale: the time limit for making a redemption is one year from the day the tax sale began, or a further time allowed by bylaw.	[660(2) LGA]

September 25, 2019	Earliest date upon which the collector of taxes for a municipality must forward a notice to the registrar of land titles that a parcel of land sold for taxes was not redeemed at the end of its redemption period, assuming that the parcel of land was sold on the first day of the tax sale in 2018 (September 24, 2018). Upon forwarding the notice, the municipality must also immediately notify the administrator under the <i>Property Transfer Tax Act</i> .	[663(1), (4) LGA]
September 26, 2019	Last date for giving last notice of tax sale (at least 3 days prior to September 30).	[647 LGA]
September 30, 2019	Tax sale must be held at 10:00 am on last Monday in September.	[645(1), (2) LGA]
September 30, 2019	On or before September 30 in each year, local governments must remit to the Agricultural Land Commission a portion of application fees received under the <i>Agricultural Land Commission Act</i> .	[35(1)(b) ALCA; 33(3) ALRR]
September 30, 2019	If an improvement district providing fire protection, street lighting, or other specified services includes a municipality, the amount raised within the municipality for improvement district purposes must be paid <u>on or before</u> September 30 by the municipality to the improvement district, which must without delay pay the amount to the Minister of Finance.	[711(6) LGA]
September 30, 2019	Monthly reports to: Canada Customs and Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
October 1, 2019	Interest rates for refunds of tax overpayments and for refund of municipal tax sale money are set January 1, April 1, July 1 and October 1; and on taxes in arrear or delinquent, January 1, May 1, and September 1. Circulars provided by Ministry of Municipal Affairs and Housing.	[239 CC; 654(4), 668(2) LGA; 245 CC; 246 CC; 1, 2 MTR; IRR]
October 1, 2019	If a local government establishes a weed control committee under the <i>Weed Control Act</i> , the committee must submit an annual report to the Minister and to the council or board <u>no later than</u> October 1 in each year.	[9(4) WCA]
October 1, 2019	(Internal recommendation) Advertise for library board appointments (which are to be made at the first regular meeting of council or regional district board in November).	[5(3) & 17(2) LA]
October 1, 2019	Last date to take votes to obtain elector assent for a bylaw authorizing a municipality or regional district to withdraw from a regional library district. No vote to obtain assent may be taken after October 1 in any year.	[29(2) LA]

October 1, 2019	Last date upon which a public library association may request for a municipality to assume responsibility for providing library service in the municipality. No request may be made after October 1 in any year.	[42(2) LA]
October 15, 2019	Where a municipality is collecting taxes for a regional transit commission, it shall <u>on or before</u> the 15th day of each calendar month, pay to British Columbia Transit all of those taxes collected during the preceding calendar month.	[17 BCTR]
October 15, 2019	Refer to the Police Tax Regulation for the remittance due dates for the months of July, August, September, October, November.	[4 PTR]
October 15, 2019	Refer to the School Tax Remitting Regulation for the monthly due dates for the balance of tax remittances, for the months of July, August, September, October, November.	[4 STRR]
October 24, 2019	First day when fireworks may be sold, given, fired, or set off if a local government has, by bylaw, declared that the <i>Fireworks Act</i> applies.	[3 FWA]
October 31, 2019	Revenue returns for utility companies must be filed with the collector <u>by</u> October 31 in each year.	[192(e) CC; 644(4) LGA]
October 31, 2019	Deadline for issuance and cancellation of revitalization certificates, if you are doing a revitalization tax program for the subsequent year. Certificates to be sent to BC Assessment as soon as possible after issuance.	[226(12) CC]
October 31, 2019	Permissive tax exemption bylaws to be adopted and in force <u>on or before</u> October 31 in each year.	[224, 225 CC; 391(3), 392(2), 394(2), 396 LGA]
October 31, 2019	Last day of the calendar year before a taxation year for a regional district to request reapportioning of police taxes among the contributing areas of the regional district. To be requested <u>on or before</u> October 31 in each year.	[66.3(6) PA]
October 31, 2019	Monthly reports to: Canada Customs and Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
November 1, 2019	Last day when fireworks may be sold, given, fired, or set off if a local government has, by bylaw, declared that the <i>Fireworks Act</i> applies.	[3 FWA]
November 1, 2019	Regional District boards must elect a Chair and Vice Chair at the first meeting after November 1.	[215(1) LGA]

November 7, 2019	Refer to the Police Tax Regulation for the remittance due dates for the months of July, August, September, October, November.	[4 PTR]
November 7, 2019	Refer to the School Tax Remitting Regulation for the monthly due dates for the balance of tax remittances, for the months of July, August, September, October, and November.	[4 STRR]
November 15, 2019	Forward remittance and remittance report to UBCM for Commercial Vehicle Licenses, if done by municipality.	[635 LGA]
November 15, 2019	Where a municipality is collecting taxes for a regional transit commission, it shall <u>on or before</u> the 15 th day of each calendar month, pay to British Columbia Transit all of those taxes collected during the preceding calendar month.	[17 BCTR]
November 29, 2019	Notify registered owners and charge holders of property sold at tax sale in September. Service must be confirmed <u>on or before</u> December 21, 2019.	[254 CC; 657 LGA]
November 29, 2019	Under the <i>Police Act</i> , <u>on or before</u> November 30 in each year a municipal police board must prepare and submit to council for its approval a provisional budget.	[27 PA]
November 29, 2019	If an improvement district providing fire protection, street lighting, or other services is located wholly or partly in a rural area, the improvement district board may provide to the assessor <u>on or before</u> November 30, a statement of amounts required to provide the services.	[711(4) LGA]
November 29, 2019	Last day by which regular appointments to a library board may be made by a municipal council or regional district board. Such appointments are to be made each November at the first regular meeting of the municipal council, or as soon as convenient thereafter if not done by end of November.	[5(3) and 17(1) LA]
November 29, 2019	Monthly reports to: Canada Customs and Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
December 2, 2019	Internal Recommendation: If the municipality may need a revenue anticipation bylaw, this should be done before year end to ensure any overdrafts in the New Year would be covered.	[177 CC]
December 2, 2019	Advertise schedule of Council meetings before end of year.	

December 2, 2019	Each municipality and regional district represented on a library board must pay its share of budget in equal installments <u>on</u> March 1, June 1, September 1 and December 1 of each year.	[25(5) LA]
December 6, 2019	Refer to the Police Tax Regulation for the remittance due dates for the months of July, August, September, October, November.	[4 PTR]
December 6, 2019	Refer to the School Tax Remitting Regulation for the monthly due dates for the balance of tax remittances, for the months of July, August, September, October, November.	[4 STRR]
December 13, 2019	Where a municipality is collecting taxes for a regional transit commission, it shall <u>on or before</u> the 15 th day of each calendar month, pay to British Columbia Transit all of those taxes collected during the preceding calendar month.	[17 BCTR]
December 30, 2019	Last business day for a regional district board, if it is also a regional hospital district board, to prepare and adopt a provisional budget for the following calendar year, setting out detailed estimates of certain expenses, a list and description of capital expenditures, detailed estimates of revenue, and expected deficits or surpluses.	[23(1) HDA, 1 HDAR]
December 31, 2019	Service of notice to registered owners and charge holders of property sold at tax sale in September must be confirmed on or before this date. (The final day for notice is no later than three months after the sale of the property at the tax sale.)	[254 CC; 657 LGA]
December 31, 2019	Last day to provide notice of intent to the Inspector and the Assessment Commissioner for an assessment averaging or phasing bylaw. Notice is to be provided <u>before</u> January 1 of the year the bylaw is to take effect.	[198 CC; 5 AAPR]
December 31, 2019	In each year in which a regional transit commission prescribes taxes, the municipality or the Surveyor of Taxes must pay to the authority (a) installments and (b) <u>by</u> December 31 of the year that the taxes were prescribed, all of the taxes prescribed, whether or not the municipality has collected them.	[16(1), (2), (3), BCTA]
December 31, 2019	<u>On or before</u> December 31 in each year, local governments must remit to the Agricultural Land Commission a portion of application fees received under the <i>Agricultural Land Commission Act</i> .	[35(1)(b) ALCA; 33(3) ALRR]

December 31, 2019	On or before December 31 in each year, local governments that operate facilities or provide services under the <i>Cremation, Internment and Funeral Services Act</i> must deposit to care funds any monies collected for those funds.	[29 CIFSA, 22(2)(4) CIFSR]
December 31, 2019	In each year in which the South Coast BC Transportation Authority assesses taxes, affected municipalities must pay to the authority <u>by</u> December 31 of the year for which the taxes are assessed, the balance of the assessed taxes not paid to the Authority by August 1, whether or not all of the assessed taxes have been collected.	[26(2) SCBCTAA]
December 31, 2019	Last business date upon which the owner of an eligible property may file an application for land tax deferral with the collector of taxes for the municipality.	[12 LTDA]
December 31, 2019	Applications for Homeowner Grant must be made <u>before January 1</u> of the next year. Extension application available - HOG available for up to 1 year after December 31. Applications for low-income and veteran supplements must also be made on or before December 31 of the subsequent tax year.	[8, 9 HOGA, 12 HOG]
December 31, 2019	Collector notes land and improvements that now have taxes in arrear/delinquent, and other fees and amounts not paid <u>on or before</u> December 31 are deemed to be taxes in arrears/delinquent.	[245, 246, 258 CC]
December 31, 2019	If the fees and charges imposed by regional districts for works and services provided to land or improvements, and fees for fire and security alarms, are unpaid on December 31, 2019, they are deemed to be taxes in arrears on December 31.	[399(2) LGA]
December 31, 2019	Monthly reports to: Canada Customs and Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	

Acts & Regulations

<i>AA</i>	<i>Assessment Act</i>	<i>HOGA</i>	<i>Homeowner Grant Act</i>
<i>AAA</i>	<i>Assessment Authority Act</i>	<i>HOGR</i>	<i>Homeowner Grant Regulation</i>
<i>ALCA</i>	<i>Agricultural Land Commission Act</i>	<i>IRR</i>	<i>Interest Rates Under Various Statutes Reg.</i>
<i>AAPR</i>	<i>Assessment Averaging and Phasing Regulation</i>	<i>LA</i>	<i>Library Act</i>
<i>ALRR</i>	<i>Agricultural Land Reserve, Use, Subdivision and Procedures Regulation</i>	<i>LGA</i>	<i>Local Government Act</i>
<i>BCTA</i>	<i>BC Transit Act</i>	<i>LTDA</i>	<i>Land Tax Deferment Act</i>
<i>BCTR</i>	<i>BC Transit Regulation</i>	<i>MFAA</i>	<i>Municipal Finance Authority Act</i>
<i>CC</i>	<i>Community Charter</i>	<i>MHA</i>	<i>Manufactured Home Act</i>
<i>CIFSA</i>	<i>Cremation, Interment and Funeral Services Act</i>	<i>MHTA</i>	<i>Manufactured Home Tax Act</i>
<i>CIFSR</i>	<i>Cremation, Interment and Funeral Services Regulation</i>	<i>MTR</i>	<i>Municipal Tax Regulation</i>
<i>EMA</i>	<i>Environmental Management Act</i>	<i>MWR</i>	<i>Municipal Wastewater Regulation</i>
<i>FDA</i>	<i>Financial Disclosure Act</i>	<i>PA</i>	<i>Police Act</i>
<i>FIA</i>	<i>Financial Information Act</i>	<i>PTR</i>	<i>Police Tax Regulation</i>
<i>FWA</i>	<i>Fireworks Act</i>	<i>SA</i>	<i>School Act</i>
<i>HDA</i>	<i>Hospital District Act</i>	<i>SCBCTAA</i>	<i>South Coast BC Transportation Authority Act</i>
<i>HDAR</i>	<i>Hospital District Act Regulation</i>	<i>STRR</i>	<i>School Tax Remitting Regulation</i>
		<i>WCA</i>	<i>Weed Control Act</i>

Disclaimer

This Calendar is not a substitute for legal, accounting or other professional advice. Local government practitioners are encouraged to consult the appropriate enactment and to contact the Ministry of Municipal Affairs and Housing, their accounting advisors and their municipal solicitors for assistance with specific questions or concerns.

Updated November 2018