

23 Local Government Calendar

Refer to the *Community Charter*, *Local Government Act*, or other legislation referenced on all matters. See www.civicinfo.bc.ca for up-to-date calendar information.

Jan 1, 2023	In the year a tax rate/parcel tax bylaw is adopted, date on which property/parcel taxes are imposed, unless otherwise specified.	[197(7), 200(5) CC]
Jan 1, 2023	Taxes imposed under Improvement District Bylaw are deemed levied and owing from Jan 1 unless otherwise specified.	[714(4) LGA]
Jan 1, 2023	Interest rates for refunds of tax overpayments, municipal tax sale money; and on taxes in arrear or delinquent are set Jan. 1, April 1, July 1 and Oct. 1. Circulars provided by MUNI.	[239, 245-246 CC; 654(4), 668(2) LGA; 1,2 MTR; IRR; 24 HOG R]
Jan 3, 2023	Written disclosures filed under the <i>Financial Disclosures Act</i> must be made before Jan. 13	[2(3)-(4) FDA]
Jan 3, 2023	First day a municipal exemption bylaw may be adopted (2019-2025). Give notice to owner of each property exempted.	[13(5), 18, 20(2) MEVA]
Jan 3, 2023	Local governments forward a statement of taxes in arrear to the Surveyor of Taxes or applicable municipal collector promptly after Dec. 31.	[258(3) CC; 399(2) LGA]
Jan 4, 2023	Last day for the assessment authority to supply to each municipality and taxing treaty first nation estimates of assessed values of the previous year.	[2(a) AA; 1.4(1) AAR]
Jan 13, 2023	Deadline for filing written disclosures under the <i>Financial Disclosures Act</i> .	[2(3)-(4) FDA]
Jan 13, 2023	Deadline to pay BC Transit taxes collected during Dec.	[17 BCTR]
Jan 16, 2023	Deadline to pay balance of taxes collected under <i>Police Act</i> .	[66.51(1) & (3) PA; 5 PTR]
Jan 16, 2023	Deadline to pay balance of taxes under <i>School Act</i> .	[124 SA; 5, 6 STRR]
Jan 30, 2023	RDs establishing a variable tax rate system must submit a Variable Tax Rate Bylaw.	[390(5) LGA]
Jan 31, 2023	Last day to appeal the rates for railway track, pipe lines, telecom lines and related infrastructure.	[21(5) AA]
Jan 31, 2023	Assessment appeal deadline.	[32, 33(2) AA]
Jan 31, 2023	Arrange date to deliver books to auditor for start of annual audit.	

Jan 31, 2023	Monthly reports to: Canada Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
Jan 31, 2023	Last day for Minister of Finance to pay provincial property tax money to mun for land under <i>Taxation (Rural Area) Act</i> .	[37 LGA]
Feb 1, 2023	Last day to pay proportion of grants or payments in lieu of taxes (e.g. School, RD, Hospital Dist., BC Transit, BC Assessment, Police and any BC Transportation Authority taxes).	[118(2) SA; 389 LGA; 25(8) HDA; 16(3) BCTA; 20(4) AAA; 66.61(2) PA; 26(4) SCBCTAA]
Feb 1, 2023	Payment due to RD from municipality or Surveyor of Taxes, of preceding year's grant in place of taxes under <i>Payments in Lieu of Taxes Act (Canada)</i> .	[389(2) LGA]
Feb 1, 2023	Deadline for annual appointment of directors of RD Hospital Boards, unless RHD directors are same as RD directors under s.8(2) HDA.	[10(1) HDA]
Feb 15, 2023	Deadline to pay BC Transit taxes collected during Jan.	[17 BCTR]
Feb 27, 2023	Treaty First Nation participating area or electoral area to send parcel tax roll to the Surveyor of Taxes before Feb. 28.	[257(7) LGA] [388(2) LGA]
Feb 28, 2023	Deadline for RDs to appoint members to Municipal Finance Authority.	[2(9) MFAA]
Feb 28, 2023	Deadline for completing 2023 UBCM/CivicInfo BC/LGMA local government surveys.	
Feb 28, 2023	Before March 1 of budget year, library board must provide a copy of the budget to each muni and RD represented on library board.	[25(2) LA]
Feb 28, 2023	Monthly reports to: Canada Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
March 1, 2023	Changes to provisional budget submitted in previous year by municipal police board must be submitted to council on or before March 1 of the budget year.	[27(2) PA]
March 1, 2023	Taxes payable to improvement district bear interest at the rate prescribed from March 1 next following the date on which taxes are levied, until paid or recovered.	[717(1) LGA]
March 1, 2023	RDs undertake public consultation process prior to adopting Financial Plan Bylaw by March 31.	[374, 375 LGA]
March 1, 2023	Deadline for Library Board to submit annual budget to municipality.	[10(1) LA]

March 1, 2023	Each mun & RD rep on library board to pay portion of budget on first day of March, June, Sept and Dec.	[25(5) LA]
March 8, 2023	Mun deadline to certify to grant administrator that all grants approved under s. 10 HOGA have been dealt with, and total amount applied. On receipt of certification, minister must pay to mun total amount of approved grants, less <i>School Act</i> taxes.	[12(2) & (3), 12.1 HOGA]
March 8, 2023	For mun without alternative means of publication bylaw, deadline for first notice of Assessment Averaging and Phasing Bylaw.	[94,94.1, 198 CC; 5 AAPR]
March 15, 2023	For mun without alternative means of publication bylaw, deadline for second notice of Assessment Averaging and Phasing Bylaw.	[94, 94.1, 198 CC; 5 AAPR]
March 15, 2023	For mun with alternative means of publication bylaw, deadline for notice of Assessment Averaging and Phasing Bylaw.	[94, 94.2, 198 CC; 5 AAPR]
March 15, 2023	Deadline to pay BC Transit taxes collected during Feb.	[17 BCTR]
March 22, 2023	Deadline for first notice of interim business relief exemption bylaw.	[94, 94.1 CC; 13(5), 20(2) MEVA]
March 22, 2023	For mun with alternative means of publication bylaw, deadline for notice of interim business relief exemption bylaw.	[94, 94.2 CC; 13(5), 20(2) MEVA]
March 29, 2023	For mun without alternative means of publication bylaw, deadline for second notice of interim business relief exemption bylaw.	[94, 94.1 CC; 13(5), 20(2) MEVA]
March 30, 2023	Deadline for RDs to adopt Financial Plan Bylaw.	[374(1), 375(2) LGA]
March 30, 2023	Last day to adopt interim business relief exemption bylaw (2019-2025). Give notice to owner of each property exempted.	[13(5), 18, 20(2) MEVA]
March 30, 2023	Last day for collector to notify Minister responsible for the <i>Land Act</i> of delinquent taxes on land the Province has agreed to sell under an agreement to purchase.	[255 CC]
March 30, 2023	Statement of Financial Information (SOFI) must be made available.	[2(2) FIA]
March 30, 2023	Deadline to adopt Assessment Averaging and Phasing Bylaw.	[198 CC; 5 AAPR]
March 31, 2023	Deadline for MFA to hold its first meeting and select Chair.	[4(1) MFAA]

March 31, 2023	Deadline for local government discharger to submit annual report to Director of Waste Management	[7 EMA; 65(1) MWR]
March 31, 2023	Deadline for RD that is also RHD board to adopt, by bylaw, annual budget of RHD board; and submit copy of bylaw and certified budget to the minister.	[23(5) HDA]
March 31, 2023	Deadline to adopt a tax bylaw to cover portion of annual cost of operating a public passenger system.	[14(4) BCTA]
March 31, 2023	Monthly reports to: Canada Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
March 31, 2023	Subject to regs, deadline to submit interim business relief exemption bylaw to the Assessment Authority.	[16(2) MEVA]
April 3, 2023	Interest rates for refunds of tax overpayments, municipal tax sale money; and on taxes in arrear or delinquent are set Jan. 1, April 1, July 1 and Oct. 1. Circulars provided by MUNI.	[239, 245(1)(b), 246(1)(b) CC; 654(4), 668(2) LGA; 1,2 MTR; IRR]
April 6, 2023	On or before April 10: RD must send to minister responsible for Taxation (Rural Area) Act, requisitions for each treaty first nation participating area.	[257(4) LGA]
April 6, 2023	On or before April 10: RD must send invoice to taxing treaty first nation if fees, charges, works or services provided re: treaty lands, owing and not paid on or before Dec 31 of previous year.	[258(6) LGA]
April 6, 2023	On or before April 10: RD must send mun requisitions.	[385(1) LGA]
April 6, 2023	On or before April 10: RD must requisition surveyor of taxes for annual cost of each service from each electoral participating area.	[387(1) LGA]
April 14, 2023	Deadline for assessment authority to provide free of charge to RHD boards current year net taxable value of land and improvements in each member mun, taxing treaty First Nation, other rural area – or to North West RHD, Nisga'a Lands – on completed and revised assessment rolls.	[66 (3) & (4) AA]
April 14, 2023	Deadline for assessment authority to report to mun regarding interim business relief exemption bylaw	[16(2) MEVA]
April 14, 2023	Deadline to pay BC Transit taxes collected during March.	[17 BCTR]

April 20, 2023	RHD deadline to send mun requisitions; transmit to minister responsible for the FAA requisition for improvement districts & rural areas; and provide copies of requisition to improvement districts and rural areas.	[25(1) & (3) HDA]
April 27, 2023	Deadline to publish notice regarding an unclaimed surplus from tax sale.	[254 CC; 659(5) LGA]
April 28, 2023	For wastewater discharges to ground and water for which the contributory population is 10,000+ persons, a LG discharger on receiving notice, must submit a report before May 1	[EMA; 66(1-3) MWR]
April 28, 2023	Deadline for RHDs to notify minister of amounts being requisitioned & uniform rates to be levied.	[25(4) HDA]
April 28, 2023	Last day for assessment authority to forward to taxing treaty First Nation a requisition setting out net taxable value of land and improvements in the treaty lands, and a statement of tax rates.	[20 (4.1) AAA]
April 28, 2023	Monthly reports to: Canada Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
April 28, 2023	If regular council/board meeting following a general local election took place on Nov 1, 2022, deadline for LG to decide whether to establish a code of conduct for council/ board members or if a code of conduct for council/ board members has already been established, whether it should be reviewed.	[113.1, 124, 125, 127 CC; 205 LGA]
May 5, 2023	Last day for utility companies to which section 644(2),(4) apply for the first time, to file with the collector a report of the revenue earned.	[644(5) LGA]
May 9, 2023	If regular council/ board meeting following a general local election took place on Nov 10, 2022; deadline for council/board to decide whether to establish a code of conduct for council/board members or if a code of conduct for council/board members has already been established, whether it should be reviewed.	[113.1, 124, 125, 127 CC; 205 LGA]
May 10, 2023	Last day for revenue minister to send mun notice setting out net taxable value of land and improvements, apportioned amount of police taxes and school taxes, and determined rates.	[66.4(1) PA; 120.3(1) SA]
May 12, 2023	Deadline to adopt Financial Plan Bylaw, followed by Tax Rate Bylaw.	[165(1), 197(1) CC]
May 12, 2023	Deadline to send audited financial statements, as well as LGDE and LGDE Tax forms to Inspector.	[167(4) CC; 377(1) LGA]

May 15, 2023	Deadline to pay BC Transit taxes collected during April.	[17 BCTR]
May 19, 2023	Send copies of Financial Plan Bylaw and Tax Rate Bylaw to MUNI.	
May 30, 2023	Deadline for collector to give written notice for delinquent taxes on certain Crown lands.	[257 CC]
May 31, 2023	Monthly reports to: Canada Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
June 1, 2023	Each mun & RD rep on library board to pay portion of budget on first day of March, June, Sept and Dec.	[25(5) LA]
June 15, 2023	Deadline to make annual municipal report available for public inspection.	[97-99 CC]
June 15, 2023	Deadline to pay BC Transit taxes collected during May.	[17 BCTR]
June 22, 2023	For RDs without alternative means of publication bylaw, deadline for first notice of RD board meeting or other public meeting to present audited financial statements and member remuneration reports.	[94, 94.1 CC; 376 LGA]
June 22, 2023	For mun without alternative means of publication bylaw, deadline for first notice of annual meeting to consider Annual Municipal Report.	[94, 94.1, 97-99 CC]
June 22, 2023	For RDs with alternative means of publication bylaw, deadline for notice of RD board meeting or other public meeting to present audited financial statements and member remuneration reports.	[94, 94.2 CC; 376 LGA]
June 22, 2023	For mun with alternative means of publication bylaw, deadline for notice of annual meeting to consider the Annual Municipal Report.	[94, 94.2, 97-99 CC]
June 29, 2023	For RDs without alternative means of publication bylaw, deadline for second notice of RD board meeting or other public meeting to present audited financial statements and member remuneration reports.	[94, 94.1 CC; 376 LGA]
June 29, 2023	For mun without alternative means of publication bylaw, deadline for second notice of annual meeting to consider Annual Municipal Report.	[94, 94.1, 97-99 CC]
June 29, 2023	Before June 30, LG must consider report respecting reserve funds required for off-street parking and loading space requirements.	[525(9) LGA]
June 29, 2023	Before June 30, LG must consider report respecting annual DCCs.	[569 LGA]

June 29, 2023	Statement of Financial Information (SOFI) must be made available and submitted to MUNI.	[2(3) FIA]
June 30, 2023	Deadline for council to consider the Annual Municipal Report at a council meeting.	[94, 97-99 CC]
June 30, 2023	Report out on Council remuneration, expenses and contracts if not already done.	[168 CC; 377 LGA]
June 30, 2023	Deadline for RDs to hold board meeting or other public meeting to present audited financial statements and member remuneration reports.	[376 LGA]
June 30, 2023	Deadline for LG to make the 2022 annual development cost charges report available to the public.	[569(3) LGA]
June 30, 2023	Deadline for RD to make copy of financial statements and reports on 2022 regional district available for public inspection.	[376 (3) LGA]
June 30, 2023	Deadline to make a copy of 2022 report on reserve funds available for public inspection.	[525(10) LGA]
June 30, 2023	Deadline for payment of delinquent taxes on certain Crown lands.	[257(4) CC]
June 30, 2023	UBCM resolutions deadline. UBCM Dog Tag Order deadline.	
June 30, 2023	Monthly reports to: Canada Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
July 4, 2023	Interest rates for refunds of tax overpayments, municipal tax sale money; and on taxes in arrear or delinquent are set Jan. 1, April 1, July 1 and Oct. 1. Circulars provided by MUNI.	[239, 245, 246 CC; 654(4), 668(2) LGA; 1, 2 MTR; IRR; 24 HOGR]
July 4, 2023	Property taxes due unless an alternative tax collection scheme has been established.	[234(1) CC; 2 MHTA; MHA]
July 4, 2023	Penalty applied to unpaid taxes.	[234(2) CC; 3 MTR]
July 5, 2023	Mun collector may register a financing statement in the personal property registry for manufactured home taxes due under LG Act.	[28(1) MHA]
July 14, 2023	Deadline to pay BC Transit taxes collected during June.	[17 BCTR]
July 17, 2023	Deadline to pay the balance of school taxes collected with report and certified statement.	[3, 4 STRR]
July 17, 2023	Deadline to pay 2 nd instalment of police taxes.	[1, 3(a), 5 PTR]
July 27, 2023	Last date for claiming tax sale surplus from 2021 tax sale.	[254 CC; 659(6) LGA]

July 31, 2023	Deadline to pay to Assessment Authority proceeds of taxes levied and collected.	[20(3) AAA]
July 31, 2023	Deadline to pay MFA the proceeds of rates levied.	[19(4) MFAA]
July 31, 2023	Monthly reports to: Canada Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
July 31, 2023	Deadline for SCBCTA mun to pay to the authority all assessed taxes collected as of July 15.	[26(2) SCBCTAA]
August 1, 2023	Deadline to pay mun requisitions to RDs.	[385(2) LGA]
August 1, 2023	Deadline for mun, improvement districts and rural areas to pay RHD the requisitioned amounts.	[25(2) & (6) HDA]
August 1, 2023	Mun deadline to pay proceeds of taxes levied and collected to Assessment Authority, with interest applied to amount not paid beginning on Aug 1.	[20(6) AAA]
August 15, 2023	Deadline to pay BC Transit taxes collected during July.	[17 BCTR]
August 30, 2023	Mun deadline to notify RD board of intent to opt out of sharing Part 14 costs.	[381(3) LGA]
August 31, 2023	Monthly reports to: Canada Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
September 1, 2023	Interest rates for refunds of tax overpayments, municipal tax sale money; and on taxes in arrear or delinquent are set Jan 1, April 1, July 1 and Oct 1. Circulars provided by MUNI.	[239, 245, 246 CC; 654(4), 668(2) LGA; 1, 2 MTR; IRR; 24 HOG R]
September 1, 2023	Affected local governments must make payment of school referendum taxes deemed to have been requisitioned on and from Jan 1 of the calendar year.	[137 SA]
September 1, 2023	Each mun & RD rep on library board to pay portion of budget on first day of March, June, Sept and Dec.	[25(5) LA]
September 5, 2023	Interest on overpayment of taxes payable today or the 61 st day after payment is made, whichever is later.	[239, 245, 246 CC; 654(4), 668(2) LGA; 1, 2 MTR; IRR; 24 HOG R]
September 8, 2023	For mun without alternative means of publication bylaw, deadline for first notice of annual tax sale, if last notice to be published Sept 15.	[94, 94.1 CC; 647 LGA]
September 14, 2023	For mun without alternative means of publication bylaw, deadline for first notice of annual tax sale; if last notice to be published on Sep 21.	[94, 94.1 CC; 647 LGA]
September 15, 2023	For mun with alternative means of publication bylaw, earliest day for notice of annual tax sale.	[94, 94.2 CC; 647 LGA]

September 15, 2023	Deadline to pay BC Transit taxes collected during August.	[17 BCTR]
September 15, 2023	For mun without alternative means of publication bylaw, earliest day for last notice of annual tax sale; if first notice was Sept. 8.	[94, 94.1 CC; 647 LGA]
September 21, 2023	For mun without alternative means of publication bylaw, deadline for last notice of annual tax sale; if the first notice was Sept 14.	[94, 94.1 CC; 647 LGA]
September 21, 2023	For mun with alternative means of publication bylaw, deadline for notice of annual tax sale.	[94, 94.2 CC; 647 LGA]
September 25, 2023	Tax sale must be held at 10:00 am.	[645(1), (2) LGA]
September 26, 2023	Last date for owner to redeem property sold by 2022 tax sale (time limit 1 year from day tax sale began, or further time allowed by bylaw).	[660(2), 662 LGA]
September 27, 2023	Earliest date for mun notice to registrar of land titles re: unredeemed parcel of land at end of redemption period.	[663(1), (4) LGA]
September 29, 2023	Mun deadline to pay improvement district for fire protection, street lighting or other specified services.	[711(6) LGA]
September 29, 2023	Monthly reports to: Canada Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
September 29, 2023	Deadline for LG weed control committee to submit annual report to minister and to council/board.	[9(4) WCA]
September 29, 2023	Last date to take votes to obtain elector assent for bylaw authorizing a mun or RD to withdraw from a regional library district.	[29(2) LA]
September 29, 2023	Deadline for a public library assn. to request muni to assume responsibility for providing library service.	[42(2) LA]
October 2, 2023	Interest rates for refunds of tax overpayments, municipal tax sale money; and on taxes in arrear or delinquent are set Jan. 1, April 1, July 1 and Oct. 1. Circulars provided by MUNI.	[239, 245, 246 CC; 654(4), 668(2) LGA; 1, 2 MTR; 3 IRR; 24 HOGF]
October 2, 2023	Advertise for library board appointments; to be made at the first regular meeting of council /regional district board in Nov.	[5(3), 17(2) LA]
October 13, 2023	Deadline to pay BC Transit taxes collected during Sept.	[17 BCTR]
October 24, 2023	First day fireworks may be sold, given, fired, or set off if a LG has, by bylaw, declared that Fireworks Act applies.	[3 FWA]

October 27, 2023	Notify registered owners and charge holders of property sold at tax sale in Sept, with service confirmed on or before Dec 27.	[254 CC; 657 LGA]
October 30, 2023	Last date for the assessment authority to supply estimates of the distribution of value changes since previous revised assessment roll and completion of any supplementary roll.	[2(b) AA]
October 30, 2023	Deadline to file revenue returns for utility companies.	[192(e) CC; 644(4) LGA]
October 31, 2023	Monthly reports to: Canada Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
October 31, 2023	Deadline for RD to request reapportioning of police taxes among contributing areas.	[66.3(6) PA]
October 31, 2023	Deadline for issuance and cancellation of revitalization certificates.	[226(12) CC]
October 31, 2023	Deadline to adopt and implement permissive tax exemption bylaws.	[224, 225 CC; 391(3), 392(2), 394(2), 396 LGA]
November 1, 2023	Last day fireworks may be sold, given, fired, or set off if LG has, by bylaw, declared that the <i>Fireworks Act</i> applies.	[3 FWA]
November 2, 2023	RD board must elect a Chair and Vice Chair at the first meeting after Nov 1.	[215(1) LGA]
November 15, 2023	Deadline to pay BC Transit taxes collected during Oct.	[17 BCTR]
November 27, 2023	Notify registered owners and charge holders of property sold at tax sale in Sept, with service confirmed on or before Dec 27.	[254 CC; 657 LGA]
November 29, 2023	Last day to give notice of permissive tax exemption bylaw to minister responsible for the <i>Heritage Conservation Act</i> ; if applicable, file notice at land title office.	[392(5), 393(4), 395(4) LGA]
November 30, 2023	Last day for municipal police board to submit to council a provisional budget for approval.	[27 PA]
November 30, 2023	Deadline to submit to assessor amounts required to provide services, if an improvement district provides fire protection, street lighting, or other services in a rural area.	[711(4) LGA]
November 30, 2023	Last day for regular mun or RD appointments to library board.	[5(3), 17(2) LA]
November 30, 2023	Monthly reports to: Canada Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	

December 1, 2023	Mun that need a revenue anticipation bylaw, adopt before year end to cover any overdrafts in New Year.	[177 CC]
December 1, 2023	Each mun & RD rep on library board to pay portion of budget on first day of March, June, Sept and Dec.	[25(5) LA]
December 15, 2023	Deadline to pay BC Transit taxes collected during Nov.	[17 BCTR]
December 21, 2023	For mun without alternative means of publication bylaw, deadline for first notice of council meeting schedule.	[94, 94.1, 127(1)(b) CC]
December 21, 2023	For mun with alternative means of publication bylaw, deadline for notice of council meeting schedule.	[94, 94.2, 127(1)(b) CC]
December 22, 2023	Deadline to notify registered owners and charge holders of property sold at tax sale.	[254 CC; 657 LGA]
December 28, 2023	For mun without alternative means of publication bylaw, deadline for second notice of council meeting schedule.	[94, 94.1, 127(1)(b) CC]
December 29, 2023	RD board that is RHD board must adopt provisional budget.	[23(1) HDA, 1 HDAR]
December 29, 2023	Deadline to pay regional transit commission taxes.	[16(1-3) BCTA]
December 29, 2023	Deadline for SCBCTA mun to pay to the authority all assessed taxes collected.	[26(2) SCBCTAA]
December 29, 2023	Deadline for notice to Inspector and BC Assessment Authority of Assessment Averaging or Phasing Bylaw.	[198 CC; 5 AAPR]
December 29, 2023	LG providing facilities or services under <i>Cremation, Interment & Funeral Services Act</i> must deposit to care funds any monies collected.	[29 CIFSA; 22(2), (4) CIFSR]
December 29, 2023	Deadline for owner of an eligible property to file an application for land tax deferment.	[12 LTDA]
December 29, 2023	Deadline for Home Owner Grant applications.	[8, 9 HOGA, 12 HOGR]
December 29, 2023	Monthly reports to: Canada Revenue Agency for GST/PST; Statistics Canada for building permits; Health Authority for water quality testing.	
December 29, 2023	Mun must pay previously unpaid provincial taxes on lands within mun boundary.	[36(3) LGA]
December 29, 2023	Grant administrator may adjust home owner grant approved under s. 10, but must cancel a grant approved if the conditions in s. 10.2 are met; with written notice to the applicant within 14 days after making the adjustment/cancellation.	[10.1, 10.2 HOGA, 124(9) SA]

December 31, 2023

Unpaid taxes that were in arrears this calendar year and are unpaid by end of day become delinquent on this date; as do unpaid RD fees and charges for works & services; and fees for fire and security alarms.

[245(1), 246(1), 258(2) CC; 399(2) LGA]

Acts & Regulations

AA	Assessment Act	IRR	Interest Rates Under Various Statutes Regulation
AAA	Assessment Authority Act	LA	Library Act
AAR	Assessment Act Regulation	LGA	Local Government Act
AAPR	Assessment Averaging & Phasing Regulation	LTDA	Land Tax Deferment Act
BCTA	BC Transit Act	MEVA	Municipalities Enabling & Validating Act
BCTR	BC Transit Regulation	MFAA	Municipal Finance Authority Act
CC	Community Charter	MHA	Manufactured Home Act
CIFSA	Cremation, Interment & Funeral Services Act	MHTA	Manufactured Home Tax Act
CIFSR	Cremation, Interment & Funeral Services Regulation	MTR	Municipal Tax Regulation
EMA	Environmental Management Act	MWR	Municipal Wastewater Regulation
FDA	Financial Disclosure Act	PA	Police Act
FIA	Financial Information Act	PTR	Police Tax Regulation
FWA	Fireworks Act	SA	School Act
HDA	Hospital District Act	SCBCTAA	South Coast BC Transportation Authority Act
HDAR	Hospital District Act Regulation	STRR	School Tax Remitting Regulation
HOGA	Homeowner Grant Act	WCA	Weed Control Act
HOGR	Homeowner Grant Regulation		

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.

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