

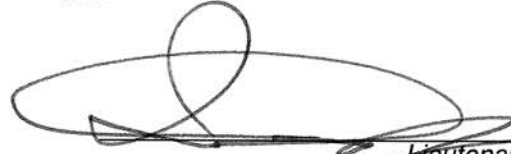
**PROVINCE OF BRITISH COLUMBIA**  
**ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL**

Order in Council No.

**353**


, Approved and Ordered

**MAY 30 2007**

  
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 attached Police Tax Regulation is made.

  
Minister of Public Safety and Solicitor General  
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:- Police Act, R.S.B.C. 1996, c. 367, ss. 66.51

Other (specify):- \_\_\_\_\_

May 9, 2007

# POLICE TAX REGULATION

## Interpretation

1 In this regulation:

“**Act**” means the *Police Act*;

“**AFT**” (Accelerated Funds Transfer) means an electronic transfer system whereby funds deposited at a branch of a financial institution are credited to a special account at another branch of a financial institution on the same date the deposit is made;

“**minister**” means the Minister of Finance;

“**municipal billing**” means the amount to be raised by police taxes by a municipality as set out in the notice sent to the collector of that municipality under section 66.4 (1) of the Act;

“**municipal taxation due date**” means the last date that current year property taxes may be paid without the addition of a late-payment penalty under Part 7 of the *Community Charter*.

## Installments by AFT

2 A municipality collecting police taxes for a taxation year must pay installments by using the AFT system.

## Initial installments

3 A municipality collecting police taxes for a taxation year must pay to the minister an initial instalment in 2 parts as follows:

(a) on or before the 5th business day after the municipal taxation due date, an amount equal to

(i) 75% of the municipal billing, or

(ii) a lesser percentage if the municipality satisfies the Surveyor of Taxes that it has collected less than 75% of its municipal billing

minus

(iii) the administration fee authorized under section 66.9 of the Act, if any;

(b) on or before the 15th business day after the municipal taxation due date, the balance of taxes collected up to and including the municipal taxation due date, together with

(i) a report of taxes paid to the Province under this paragraph and paragraph (a), and

(ii) a statement, certified by the municipal treasurer or collector, that the amount remitted is the total amount of police taxes collected under the Act for the taxation year up to and including the municipal taxation due date, less allowable adjustments.

#### **Subsequent remittances**

- 4** (1) A municipality collecting police taxes for a taxation year that has a taxation due date
- (a) on or before July 15 must remit taxes collected
    - (i) during the part of July that follows the taxation due date, on or before the 5th business day of August,
    - (ii) during September, on or before the 10th business day of October, and
    - (iii) during August, October and November, on or before the 5th business day of the month that respectively follows each of those months,
  - (b) after July 15 and on or before July 31 must remit taxes collected
    - (i) during the part of July that follows the taxation due date, on or before the 5th business day of September, along with the taxes collected in August,
    - (ii) during September, on or before the 10th business day of October, and
    - (iii) during October and November, on or before the 5th business day of the month that respectively follows each of those months,
  - (c) after July 31 and on or before August 15 must remit taxes collected
    - (i) during the part of August that follows the taxation due date, on or before the 5th business day of September,
    - (ii) during September, on or before the 10th business day of October, and
    - (iii) during October and November, on or before the 5th business day of the month that respectively follows each of those months, or
  - (d) after August 15 must remit taxes collected
    - (i) during the part of August that follows the taxation due date, on or before the 10th business day of October, along with the taxes collected in September, and
    - (ii) during October and November, on or before the 5th business day of the month that respectively follows each of those months.
- (2) A municipality collecting police taxes for a taxation year must submit, with each payment required under subsection (1), a statement, certified by the municipal treasurer or collector, that the amount remitted is the total amount of police taxes collected under the Act during the collection period minus allowable adjustments.

#### **Year end**

- 5** (1) When a municipality pays the balance of taxes under section 66.51 (1) (b) of the Act, it must forward with the balance a year-end reconciliation.
- (2) When a municipality pays an amount of police taxes under section 66.51 (3) of the Act, it must
- (a) forward, with the payment that section 66.51 (3) of the Act requires to be made on the fifth business day after the calendar year end of the taxation year, a year-end reconciliation and a detailed listing of unpaid police taxes, including penalties owing to the Province, and

- (b) forward, with each payment made after the payment referred to in paragraph (a),
  - (i) a monthly report of police taxes collected, including penalties and interest, and
  - (ii) a quarterly report of accumulated interest owing to the Province at the end of each calendar quarter.