

Staff Report to Council

Financial Services

FILE: 05-1610-01/20

REPORT DATE: July 10, 2020 MEETING DATE: July 21, 2020
TO: Mayor and Council
FROM: Cheryl Harding, Director of Financial Services
SUBJECT: Tax Sale and Tax Sale Redemption Period Deferral Bylaw No. 2863,
2020

CHIEF ADMINISTRATIVE OFFICER REVIEW/APPROVAL:



RECOMMENDATION(S): THAT Council:

- A. Grant first, second and third readings to the Tax Sale and Tax Sale Redemption Period Deferral Bylaw No. 2863, 2020; AND
- B. As per the authority granted through Ministerial Order 192 [*local government meetings and bylaw process (COVID-19) order*], ADOPT the Tax Sale and Tax Sale Redemption Period Deferral Bylaw No. 2863, 2020; OR
- C. Other.

PURPOSE

The purpose of this report is to seek Council approval to defer the September 28, 2020 tax sale and to extend the 2020 tax sale redemption period to September 27, 2021.

Information Report Decision Report Direction Report

DISCUSSION

Background:

The City is legislated under section 254 of the Community Charter and section 645 of the Local Government Act to conduct the annual tax sale by offering for sale, by public auction, each parcel of real property on which taxes are delinquent. Delinquent taxes for 2020 are those unpaid since 2018.

Additionally, properties sold at public auction in 2019 may be redeemed by the owner up to September 2020. Redemption involves payment of the upset price (total amount of all taxes, penalties and interest).

In 2020, a ministerial order was implemented to allow municipalities the option to defer the 2020 tax sale and to extend the redemption period to 2021 to minimize the financial burden on impacted homeowners during the COVID-19 pandemic.

Relevant Policy, Bylaw or Legislation:

Community Charter section 254 on recovering unpaid taxes through tax sales, Local Government Act section 645 on conducting the annual tax sale and Ministerial Order M159 permitting the deferment of the 2020 tax sale and the extension of the 2020 tax sale redemption period to 2021.

Analysis:

In an effort to alleviate financial pressures of the COVID-19 pandemic on property owners in the City, Council may choose to implement a bylaw on or before August 31, 2020 (Attachment A) to

- extend the 2020 tax sale by one year from September 28, 2020 to September 27, 2021 per section 15 of Ministerial Order M159 (Attachment B); and/or;
- extend the redemption period for properties with redemption periods concluding in September 2020 to September 27, 2021 per section 18 of Ministerial Order M159 (Attachment B)

City Finance staff will continue to work with owners of delinquent property taxes to collect outstanding balances.

COUNCIL STRATEGIC PLAN ALIGNMENT

- Principled Governance Balanced Economic Prosperity Corporate Excellence
 Community Spirit & Wellbeing Transportation & Infrastructure Initiatives
 Not Applicable

FINANCIAL IMPLICATIONS

- None Budget Previously Approved Referral to Business Planning
 Other

To the date of this report:

- There are twenty nine (29) properties eligible for tax sale in 2020 which is consistent with previous years. The financial impact would be deferring the collection of approximately \$83,000 of unpaid delinquent taxes to 2021. However, some of these homeowners are expected to make payments in instalments over the next year, reducing this cash flow burden.
- There is one (1) property with a 2020 redemption period expiration.

Interest will continue to accrue on delinquent properties in accordance with S.246 of the Community Charter at the prime lending rate plus 3%. The outstanding taxes and accrued interest will be included in the upset price for the 2021 tax sale.

PUBLIC PARTICIPATION

- Inform Consult Involve Collaborate Empower

Comment(s):

If a bylaw is adopted deferring the annual tax sale and extending the redemption period, written notice must be sent within 2 weeks of the bylaw's adoption to the applicable property owners of the deferral and extension to September 27, 2021.

KATZIE FIRST NATION CONSIDERATIONS

Referral Yes No

SIGN-OFFS

Written by:

Cheryl Harding, Director of Financial Services

ATTACHMENT(S):

- A. Tax Sale and Tax Sale Redemption Period Deferral Bylaw No. 2863, 2020
- B. Ministerial Order M159

CITY OF PITT MEADOWS

**Deferral of Tax Sale and Tax Sale Redemption Periods
Bylaw No. 2863, 2020**

A Bylaw to defer the annual Tax Sale for 2020 and extend the expiration of the redemption period for all properties that have a redemption period ending in 2020 to September 27, 2021

WHEREAS a declaration of a state of emergency throughout the whole of the Province of British Columbia was made on March 18, 2020 in response to the COVID-19 pandemic;

AND WHEREAS it is in the public interest to ensure that certain financial measures be authorized so that local governments have operating funds during the emergency, and that the impacts of the emergency are lessened by varying, extending, or deferring requirement;

AND WHEREAS the Minister of Public Safety and Solicitor General issued Ministerial Order No. M159 authorizing a council of a municipality, by bylaw adopted on or before August 31, 2020:

- a) to defer the annual Tax Sale for 2020, provided for under Division 7 [*Annual Municipal Tax Sale*] of Part 16 [*Municipal Provisions*] of the *Local Government Act*, until September 27, 2021, with the effect that the annual Tax Sale would be on that date in respect of the upset price described in section 649 [*Upset Price for Tax Sale*] of that Act, AND
- b) to extend the expiration of the redemption period for all properties that have a redemption period ending in 2020, provided for under Division 7 [*Annual Municipal Tax Sale*] of Part 16 [*Municipal Provisions*] of the *Local Government Act*, to September 27, 2021,

NOW THEREFORE the Council of the City of Pitt Meadows, in open meeting assembled, ENACTS AS FOLLOWS:

Citation

- 1) This Bylaw may be cited as the "City of Pitt Meadows Deferral of Tax Sale and Tax Sale Redemption Periods Bylaw No. 2863, 2020".

Provisions

- 2) The annual Tax Sale for 2020 is hereby deferred to September 27, 2021.
- 3) The redemption period for all properties that have a redemption period ending in 2020 is hereby extended to September 27, 2021.

- 4) Written notice shall be sent within two (2) weeks of the adoption of this Bylaw to owners of all properties that are subject to the postponed annual Tax Sale advising that
 - a) the annual Tax Sale for 2020 has been deferred to September 27, 2021;
 - b) any and all taxes that are delinquent, as described in section 246 (1) [Delinquent Taxes] of the Community Charter, will remain delinquent for 2021, with applicable interest charges that are carried under the Charter; and
 - c) unless the delinquent taxes are paid before the start of the Tax Sale on September 27, 2021, the property will be subject to Tax Sale on September 27, 2021.

- 5) Written notice, advising the redemption period has been extended to September 27, 2021, must be sent within 2 weeks of the bylaw's adoption
 - a) to the property owner of a property that is subject to a redemption period ending in 2020 that has been extended in accordance with this bylaw, and
 - b) to the tax sale purchaser.

READ a FIRST, SECOND and THIRD time on _____.

As per the authority granted under Ministerial Order 192 [*local government meetings and bylaw process (COVID-19) order*], ADOPTED on _____.

Bill Dingwall, Mayor

Kate Barchard, Corporate Officer

PROVINCE OF BRITISH COLUMBIA

**ORDER OF THE MINISTER OF PUBLIC SAFETY AND
SOLICITOR GENERAL**

Emergency Program Act

Ministerial Order No. M159

WHEREAS a declaration of a state of emergency throughout the whole of the Province of British Columbia was declared on March 18, 2020 because of the COVID-19 pandemic;

AND WHEREAS it is in the public interest to ensure that certain financial measures be authorized so that local governments have operating funds during the emergency and the impacts of the emergency are lessened by varying, extending or deferring requirements;

AND WHEREAS section 10 (1) of the *Emergency Program Act* provides that I may do all acts and implement all procedures that I consider necessary to prevent, respond to or alleviate the effects of any emergency or disaster;

I, Mike Farnworth, Minister of Public Safety and Solicitor General, order that the attached Local Government Finance (COVID-19) Order is made.

May 15, 2020

Date


Minister of Public Safety and Solicitor General

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

Authority under which Order is made:

Act and section: *Emergency Program Act*, R.S.B.C. 1996, c. 111, s. 10

Other: MO 73/2020; OIC 241/2020

LOCAL GOVERNMENT FINANCE (COVID-19) ORDER

Division 1 – General

Definitions

- 1 In this order:
 - “**board**” has the same meaning as in the Schedule of the *Local Government Act*;
 - “**City of Vancouver**” has the same meaning as “city” in section 2 of the *Vancouver Charter*;
 - “**council**” has the same meaning as in the Schedule of the *Community Charter*;
 - “**Greater Vancouver Sewerage and Drainage District**” has the same meaning as “Corporation” in section 2 of the *Greater Vancouver Sewerage and Drainage District Act*;
 - “**Greater Vancouver Sewerage and Drainage District Administration Board**” has the same meaning as “Board” in section 2 of the *Greater Vancouver Sewerage and Drainage District Act*;
 - “**Greater Vancouver Water District**” has the same meaning as “Corporation” in section 2 of the *Greater Vancouver Water District Act*;
 - “**Greater Vancouver Water District Administration Board**” has the same meaning as “Board” in section 2 of the *Greater Vancouver Water District Act*;
 - “**improvement district**” has the same meaning as in the Schedule of the *Local Government Act*;
 - “**Municipal Finance Authority**” means the Municipal Finance Authority of British Columbia continued under section 2 [*authority continued*] of the *Municipal Finance Authority Act*;
 - “**municipality**” has the same meaning as in the Schedule of the *Community Charter*;
 - “**regional district**” has the same meaning as in the Schedule of the *Local Government Act*;
 - “**Vancouver council**” has the same meaning as “Council” in section 2 of the *Vancouver Charter*.

Application

- 2 This order applies during the period that starts on the date this order is made and ends on the date on which the last extension of the declaration of a state of emergency made March 18, 2020 under section 9 (1) [*declaration of state of emergency*] of the *Emergency Program Act* expires or is cancelled.

Division 2 – Reserve Fund Borrowing

Reserve fund borrowing – municipalities

- 3 (1) A municipality may, during the 2020 calendar year, borrow from a reserve fund established under section 188 [*establishment of reserve funds*] of the *Community Charter*.

- (2) The money borrowed under subsection (1) of this section
 - (a) may be used for any operational shortfall in the 2020 calendar year, at the discretion of the council of the municipality,
 - (b) must be repaid to the fund from which it was borrowed on or before December 31, 2025, and
 - (c) need not be repaid with interest.
- (3) Any outstanding money that remains unpaid on December 31, 2025 must be added to the 2026 financial plan, budget or estimates, as applicable, of the municipality as a cash transfer to reserves, plus a penalty equal to 5% of the debt outstanding as at December 31, 2025.
- (4) This section applies despite section 189 [*use of money in reserve funds*] of the *Community Charter*.

Reserve fund borrowing – regional districts

- 4 (1) A regional district may, during the 2020 calendar year, borrow from a reserve fund established under section 377 [*financial management: application of Community Charter*] of the *Local Government Act*.
- (2) The money borrowed under subsection (1) of this section
 - (a) may be used for any operational shortfall in the 2020 calendar year, at the discretion of the board of the regional district,
 - (b) must be repaid to the fund from which it was borrowed on or before December 31, 2025, and
 - (c) need not be repaid with interest.
- (3) Any outstanding money that remains unpaid on December 31, 2025 must be added to the 2026 financial plan, budget or estimates, as applicable, of the regional district as a cash transfer to reserves, plus a penalty equal to 5% of the debt outstanding as at December 31, 2025.
- (4) This section applies despite section 377 of the *Local Government Act*.

Reserve fund borrowing – improvement districts

- 5 (1) An improvement district may, during the 2020 calendar year, borrow from a reserve fund established under section 706 [*renewal of works and related reserve funds*] of the *Local Government Act*.
- (2) The money borrowed under subsection (1) of this section
 - (a) may be used for any operational shortfall in the 2020 calendar year, at the discretion of the improvement district board,
 - (b) must be repaid to the fund from which it was borrowed on or before December 31, 2025, and
 - (c) need not be repaid with interest.
- (3) Any outstanding money that remains unpaid on December 31, 2025 must be added to the 2026 financial plan, budget or estimates, as applicable, of the improvement district as a cash transfer to reserves, plus a penalty equal to 5% of the debt outstanding as at December 31, 2025.
- (4) This section applies despite section 706 of the *Local Government Act*.

Reserve fund borrowing – City of Vancouver

- 6** (1) The City of Vancouver may, during the 2020 calendar year, borrow from a reserve fund established under the following sections of the *Vancouver Charter*:
- (a) section 193D (5) (d) and (8) [*single room accommodation permits*];
 - (b) section 201A [*property acquisition fund*];
 - (c) section 306 (7) to (9) [*reserve fund for off-street parking and other transportation infrastructure*];
 - (d) section 523D (16) to (17.1) [*development cost levies*].
- (2) The money borrowed under subsection (1) of this section
- (a) may be used for any operational shortfall in the 2020 calendar year, at the discretion of the Vancouver council,
 - (b) must be repaid to the fund from which it was borrowed on or before December 31, 2025, and
 - (c) need not be repaid with interest.
- (3) Any outstanding money that remains unpaid on December 31, 2025 must be added to the 2026 financial plan, budget or estimates, as applicable, of the City of Vancouver as a cash transfer to reserves, plus a penalty equal to 5% of the debt outstanding as at December 31, 2025.
- (4) This section applies despite the following provisions of the *Vancouver Charter*:
- (a) section 193D (5) (d) and (8);
 - (b) section 201A;
 - (c) section 306 (7) to (9);
 - (d) section 523D (16) to (17.1).

Reserve fund borrowing – Greater Vancouver Sewerage and Drainage District

- 7** (1) The Greater Vancouver Sewage and Drainage District may, during the 2020 calendar year, borrow from a reserve fund established under section 34.1 [*reserve and special reserve funds*] of the *Greater Vancouver Sewage and Drainage District Act*.
- (2) The money borrowed under subsection (1) of this section
- (a) may be used for any operational shortfall in the 2020 calendar year, at the discretion of the Greater Vancouver Sewage and Drainage District board,
 - (b) must be repaid to the fund from which it was borrowed on or before December 31, 2025, and
 - (c) need not be repaid with interest.
- (3) Any outstanding money that remains unpaid on December 31, 2025 must be added to the 2026 financial plan, budget or estimates, as applicable, of the Greater Vancouver Sewage and Drainage District as a cash transfer to reserves, plus a penalty equal to 5% of the debt outstanding as at December 31, 2025.
- (4) This section applies despite section 34.1 of the *Greater Vancouver Sewage and Drainage District Act*.

**Reserve fund borrowing –
Greater Vancouver Water District**

- 8** (1) The Greater Vancouver Water District may, during the 2020 calendar year, borrow from a reserve fund established under section 57.1 [*reserve funds*] of the *Greater Vancouver Water District Act*.
- (2) The money borrowed under subsection (1) of this section
- (a) may be used for any operational shortfall in the 2020 calendar year, at the discretion of the Greater Vancouver Water District board,
 - (b) must be repaid to the fund from which it was borrowed on or before December 31, 2025, and
 - (c) need not be repaid with interest.
- (3) Any outstanding money that remains unpaid on December 31, 2025 must be added to the 2026 financial plan, budget or estimates, as applicable, of the Greater Vancouver Water District as a cash transfer to reserves, plus a penalty equal to 5% of the debt outstanding as at December 31, 2025.
- (4) This section applies despite section 57.1 of the *Greater Vancouver Water District Act*.

Division 3 – Revenue Anticipation Borrowing

Municipal Finance Authority

- 9** The Municipal Finance Authority may enter into agreements with the following institutions to provide financing for the following purposes, as applicable to the institution, in accordance with section 11 [*interim financing*] of the *Municipal Finance Authority Act* and in the same manner as if each of the following institutions was a public institution under that Act:
- (a) in respect of the City of Vancouver, borrowing under section 263 [*borrowing pending collection of real-property taxes*] of the *Vancouver Charter*;
 - (b) in respect of the Greater Vancouver Sewerage and Drainage District, borrowing under section 35 [*borrowing in anticipation of revenue*] of the *Greater Vancouver Sewerage and Drainage District Act*;
 - (c) in respect of the Greater Vancouver Water District, borrowing under section 58 [*borrowing in anticipation of revenue*] of the *Greater Vancouver Water District Act*.

Extension of borrowing – municipalities

- 10** (1) For debt incurred as borrowing in anticipation of revenue in 2020 in accordance with section 177 [*revenue anticipation borrowing*] of the *Community Charter* in respect of a municipality, the money must be repaid on or before the earlier of the following dates:
- (a) the date when the anticipated revenue with respect to which the borrowing was authorized is received;
 - (b) December 31, 2021.
- (2) The amount of any outstanding debt from 2020 that remains unpaid in 2021 under subsection (1) does not limit, and need not be included in the calculation of, the

maximum allowable amount of borrowing in anticipation of revenue in 2021 in respect of the municipality.

- (3) This section applies despite section 177 of the *Community Charter*.

Extension of borrowing – regional districts

- 11** (1) For debt incurred as borrowing in anticipation of revenue in 2020 in accordance with section 404 [*revenue anticipation borrowing*] of the *Local Government Act* in respect of a regional district, the money must be repaid on or before the earlier of the following dates:
- (a) the date when the anticipated revenue with respect to which the borrowing was authorized is received;
 - (b) December 31, 2021.
- (2) The amount of any outstanding debt from 2020 that remains unpaid in 2021 under subsection (1) does not limit the maximum allowable amount of borrowing in anticipation of revenue in 2021 in respect of the regional district.
- (3) This section applies despite section 404 of the *Local Government Act*.

Extension of borrowing – City of Vancouver

- 12** (1) For debt incurred as borrowing in anticipation of revenue in 2020 in accordance with section 263 [*borrowing pending collection of real-property taxes*] of the *Vancouver Charter*, the money must be repaid on or before the earlier of the following dates:
- (a) the date when the anticipated revenue with respect to which the borrowing was authorized is received;
 - (b) December 31, 2021.
- (2) The amount of any outstanding debt from 2020 that remains unpaid in 2021 under subsection (1) does not limit, and need not be included in the calculation of, the maximum allowable amount of borrowing in anticipation of revenue in 2021.
- (3) This section applies despite section 263 of the *Vancouver Charter*.

**Extension of borrowing –
Greater Vancouver Sewerage and Drainage District**

- 13** (1) For debt incurred as borrowing in anticipation of revenue in 2020 in accordance with section 35 [*borrowing in anticipation of revenue*] of the *Greater Vancouver Sewerage and Drainage District Act*, the money must be repaid on or before the earlier of the following dates:
- (a) the date when the anticipated revenue with respect to which the borrowing was authorized is received;
 - (b) December 31, 2021.
- (2) The amount of any outstanding debt from 2020 that remains unpaid in 2021 under subsection (1) does not limit the maximum allowable amount of borrowing in anticipation of revenue in 2021.
- (3) This section applies despite section 35 of the *Greater Vancouver Sewerage and Drainage District Act*.

**Extension of borrowing –
Greater Vancouver Water District**

- 14** (1) For debt incurred as borrowing in anticipation of revenue in 2020 in accordance with section 58 [*borrowing in anticipation of revenue*] of the *Greater Vancouver Water District Act*, the money must be repaid on or before the earlier of the following dates:
- (a) the date when the anticipated revenue with respect to which the borrowing was authorized is received;
 - (b) December 31, 2021.
- (2) The amount of any outstanding debt from 2020 that remains unpaid in 2021 under subsection (1) does not limit the maximum allowable amount of borrowing in anticipation of revenue in 2021.
- (3) This section applies despite section 58 of the *Greater Vancouver Water District Act*.

Division 4 – Annual Tax Sales

Deferral of tax sale – municipalities

- 15** (1) A council of a municipality may, by bylaw adopted on or before August 31, 2020, defer the annual tax sale for 2020, provided for under Division 7 [*Annual Municipal Tax Sale*] of Part 16 [*Municipal Provisions*] of the *Local Government Act*, until September 27, 2021, with the effect that the annual tax sale would be on that date in respect of the upset price described in section 649 [*upset price for tax sale*] of that Act.
- (2) If a bylaw is adopted deferring the annual tax sale,
- (a) written notice must be sent within 2 weeks of the bylaw’s adoption to the property owner of a property that is subject to the deferred annual tax sale advising the owner that
 - (i) the annual tax sale for 2020 has been deferred to September 27, 2021,
 - (ii) any taxes that are delinquent will remain delinquent for 2021, with applicable interest charges, and
 - (iii) unless the delinquent taxes are paid before the start of the tax sale on September 27, 2021, the property will be subject to tax sale on September 27, 2021,
 - (b) it is not required to provide public notice of the deferral of the annual tax sale, and
 - (c) for certainty, any taxes that are delinquent, as described in section 246 (1) [*delinquent taxes*] of the *Community Charter*, remain delinquent for 2021, with interest charges that are carried under that Act.
- (3) For certainty, this section does not limit the application of the *Local Government Act* to an annual tax sale in respect of a municipality that does not defer its annual tax sale.
- (4) This section applies despite Division 7 of Part 16 of the *Local Government Act*.

Deferral of tax sale – City of Vancouver

- 16** (1) The Vancouver council may, by bylaw adopted on or before August 31, 2020, defer the annual tax sale for 2020, provided for under section 422 [*tax sale each year*] of the *Vancouver Charter*, until November 10, 2021, with the effect that the annual tax sale would be on that date in respect of the upset price described in section 427 [*price to be paid*] of that Act.
- (2) If a bylaw is adopted deferring the annual tax sale,
- (a) written notice must be sent within 2 weeks of the bylaw’s adoption to the property owner of a property that is subject to the deferred annual tax sale advising the owner that
 - (i) the annual tax sale for 2020 has been deferred to November 10, 2021,
 - (ii) any taxes that are delinquent will remain delinquent for 2021, with applicable interest charges, and
 - (iii) unless the delinquent taxes are paid before the start of the tax sale on November 10, 2021, the property will be subject to tax sale on November 10, 2021,
 - (b) it is not required to provide public notice of the deferral of the annual tax sale, and
 - (c) for certainty, any taxes that are delinquent, as described in section 407 [*further warning of tax sale*] of the *Vancouver Charter*, remain delinquent for 2021, with interest charges that are carried under that Act.
- (3) This section applies despite Part XX [*Real-Property Taxation*] of the *Vancouver Charter*.

Deferral of tax sale – improvement districts

- 17** (1) In this section, “**deferral date**” means, as applicable,
- (a) a date specified for the annual tax sale deferred by a bylaw in accordance with subsection (2), or
 - (b) September 27, 2021, if no date is specified in the bylaw.
- (2) An improvement district board may, by bylaw adopted on or before August 31, 2020, defer the annual tax sale for 2020, provided for under Division 6 [*Tax Sales*] of Part 17 [*Improvement Districts*] of the *Local Government Act*, until the deferral date, with the effect that the annual tax sale would be on the deferral date in respect of the upset price described in section 720 (2) (e) [*tax sale notice to affected owners and charge holders*] of that Act.
- (3) If a bylaw is adopted deferring the annual tax sale,
- (a) written notice must be sent within 2 weeks of the bylaw’s adoption to the registered owner of land that is subject to the deferred annual tax sale advising the owner
 - (i) that the annual tax sale for 2020 has been deferred to the deferral date,
 - (ii) of the applicable deferral date of the deferred annual tax sale,
 - (iii) any taxes that remain owing will remain owing for 2021, with applicable interest charges, and

- (iv) that, unless the upset price, as set under section 720 (2) (e) of the *Local Government Act*, is paid before the start of the tax sale on the deferral date, the land will be subject to tax sale on the deferral date,
 - (b) it is not required to provide public notice of the deferral of the annual tax sale, and
 - (c) for certainty, any taxes that remain owing, as described in section 718 (1) (a) [*tax sale for recovery of taxes*] of the *Local Government Act*, remain owing for 2021, with interest charges that are carried under that Act.
- (4) For certainty, this section does not limit the application of the *Local Government Act* to tax sales in respect of an improvement district that does not defer its annual tax sale.
 - (5) This section applies despite Division 6 of Part 17 of the *Local Government Act*.

Division 5 – Tax Sale Redemption Periods

Extension of redemption period – municipalities

- 18**
- (1) A council of a municipality may, by bylaw adopted on or before August 31, 2020, extend the expiration of the redemption period for all properties that have a redemption period ending in 2020, provided for under Division 7 [*Annual Municipal Tax Sale*] of Part 16 [*Municipal Provisions*] of the *Local Government Act*, to September 27, 2021.
 - (2) If a bylaw is adopted extending the expiration of the redemption period,
 - (a) written notice, advising that the redemption period has been extended to September 27, 2021, must be sent within 2 weeks of the bylaw’s adoption
 - (i) to the property owner of a property that is subject to a redemption period that has been extended in accordance with subsection (1) of this section, and
 - (ii) to the tax sale purchaser, and
 - (b) it is not required to provide public notice of the extension of the redemption period.
 - (3) For certainty, this section does not limit the application of the *Local Government Act* in respect of a municipality that does not extend the expiration of the redemption period.
 - (4) This section applies despite Division 7 of Part 16 of the *Local Government Act*.

Extension of redemption period – City of Vancouver

- 19**
- (1) The Vancouver council may, by bylaw adopted on or before August 31, 2020, extend the expiration of the redemption period for all properties that have a redemption period ending in 2020, provided for under sections 422 [*tax sale each year*] to 454 [*period of limitation*] of the *Vancouver Charter*, to November 10, 2021.
 - (2) If a bylaw is adopted extending the expiration of the redemption period,
 - (a) written notice, advising that the redemption period has been extended to November 10, 2021, must be sent within 2 weeks of the bylaw’s adoption

- (i) to the property owner of a property that is subject to a redemption period that has been extended in accordance with subsection (1) of this section, and
 - (ii) to the tax sale purchaser, and
 - (b) it is not required to provide public notice of the extension of the redemption period.
- (3) This section applies despite Part XX [*Real-Property Taxation*] of the *Vancouver Charter*.

Division 6 – Annual Reporting and Other Annual Requirements

Annual reporting requirements – annual municipal report

- 20** Despite the date referred to in section 98 (1) [*annual municipal report*] of the *Community Charter*, the applicable date for the requirements described in that section is August 31.

Annual reporting requirements – regional district finances reporting

- 21** Despite the date referred to in section 376 (1) [*annual reporting on regional district finances*] of the *Local Government Act*, the applicable date for the requirements described in that section is August 31.

Annual requirements – *Financial Information Act*

- 22** (1) In this section, “**corporation**” has the same meaning as in section 1 of the *Financial Information Act*.
- (2) This section only applies to a corporation to which a grant or advance may be made, or the borrowings of which may be guaranteed by the government, under the authority of the following enactments:
- (a) the *Islands Trust Act*;
 - (b) the *Local Government Grants Act*;
 - (c) the *Municipal Aid Act*.
- (3) Despite the time period set out in section 2 (2) [*statement of financial information*] of the *Financial Information Act*, a corporation is to comply with the requirements of that subsection on or before August 31, 2020.
- (4) Despite the time period set out in section 2 (3) of the *Financial Information Act*, a corporation is to comply with the requirements of that subsection on or before August 31, 2020.