



MUNICIPAL – FINANCE WORKING GROUP REVIEW OF NEW CLAIM FILE SPECIFICATIONS

Sept 1, 2016

Presentation to Working Group

Introduction

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- Finance has developed a new claim file specification to replace the existing specification.
- The specification is being shared with the Municipal-Finance Working Group to give municipalities an opportunity to:
 - ▣ understand the changes being planned to the existing specification,
 - ▣ provide input into the new specification, and
 - ▣ comment on the implementation of the new specification.

Legislative framework

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- Section 12 of the *Home Owner Grant Act* sets out the process for certification and payment of home owner grants to municipalities.
 - The collector for each municipality must certify, in a form satisfactory to Minister of Finance, the total amount of all grants approved under section 10 of the Act during the periods in which those taxes were collected.
 - The claim file will be the supporting documentation for that certification.
- Sections 3 and 4 of the School Tax Remitting Regulation require municipalities to remit school taxes net of current year home owner grants.
 - Finance will request Cabinet approve an amendment to the regulation so that municipalities can remit school taxes net of current year and retroactive grants.

Header and Trailer Records

No changes:

Header Record						
Field	Sub Field	Format	Alignment	Notes	Field Required?	Length
Record Type		CHAR(7)	Left	Value always "HEADER "	Yes	7
Jurisdiction Code		CHAR(3)	Left		Yes	3
Jurisdiction Description		CHAR(30)	Left		Yes	30
Data Date		CHAR(10)		Format ccyymm-dd i.e. 2011-01-02	Yes	10
Total Length						50

Trailer Record						
Field	Sub Field	Format	Alignment	Notes	Field Required?	Length
Record Type		CHAR(07)	Left	Value always "TRAILER"	Yes	7
Jurisdiction Code		CHAR(03)	Left		Yes	3
Number of Records		99999999	Right		Yes	7
Total Net Claim		999999999.99	Right	Leading zeros, no commas, must contain zeros	Yes	11
Total Length						28

Detail Record

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Yellow highlighting - new data fields:

Detail record						
Field	Sub Field	Format	Alignment	Notes	Field Required?	Length
Record Type		CHAR(7)	Left	Value always "DETAIL "	Yes	7
Folio Number		CHAR(18)	Left	Pad on left with zeroes	Yes	18
Tax Year		CHAR(4)	Left	Claim file accomodates multiple tax years so tax year applicable to the grant information needs to be reported.	Yes	4
Applicant Details	Applicant Surname	CHAR(50)	Left	No Commas	Yes	50
	Applicant First Name	CHAR(50)	Left		Yes	50
	Applicant Initial	CHAR(1)	Left			1
Gross Residential/Farm Taxes		9999999.99	Right	Pad on left with zeroes, must have 2 decimal places	Yes	10
Grant Type		CHAR(1)	Left	Grant type applied for: "S" for SENIOR, "E" for EAPWDA, "P" for PWD, "V" for SPOUSE OF DECEASED VETERAN, "D" for DECEASED OWNER, "M" for MULTI, "R" for REGULAR		1
Grant amount		9999999.99	Right	Pad on left with zeroes, must have 2 decimal places. The latest grant adjusted amount shown as a delta value	Yes	10
Grant amount credit or debit		CHAR(1)	Left	"C" for credit, "D" for debit	Yes	1
Approval date of grant		CHAR(10)		Format ccy-mm-dd i.e. 2011-01-02	Yes	10
Mailing address	Address line 1	CHAR(255)	Left		Yes	255
	Address line 2	CHAR(255)	Left		Yes	255
	City	CHAR(100)	Left		Yes	100
	Province	CHAR(2)	Left			2
	Postal code	CHAR(9)	Left			9
	Country	CHAR(100)	Left			100
Adjusted Grant flag- Y/N Field		CHAR(1)	Left	"Y" or "N"	Yes	1
Property Identification number(PID)		CHAR(11)	Left	Format 999-999-999. Dashes must be included		11
Retro Flag		CHAR(1)	Left	"Y" or "N"	Yes	1
Retro Application Type		CHAR(1)	Left	"M" for reimburse municipality or "A" for refund applicant	Yes, if Retro Flag is "Y"	1
Total Length						897

Changes to the Detail Record

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- Property Address - no longer reported as part of claim file – the ministry will gather that information from BC Assessment Roll data.
- Legal Description - no longer reported as part of claim file – the Folio Number and PID will be sufficient to identify the property.
- Tax Year - added to enable retroactive grants and adjustments to be reported on the claim file.
- Grant Type – added to assist with audit and enable more detailed statistics to be gathered – not mandatory.
- Grant Amount Credit or Debit – added to enable positive and negative adjustments to be reported on the claim file resulting from, for example, a supplementary assessment.
- Retro Flag and Retro Application Type – added to enable retroactive grants to be reported on the claim file.

Discussion items

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- Any questions regarding the new specification?
- Finance will request Cabinet approve an amendment to the School Tax Remitting Regulation so that municipalities can remit school taxes net of current year and retroactive grants.
- Are there other changes to the regulation that the working group would like Finance to consider putting forward?

For example, the regulation requires that the balance of the school taxes, whether or not collected by the municipality by December 31st, is due to the province by the **fifth business day of January** immediately following the calendar year. Finance could put forward a request to extend that to the **tenth business day of January** to reflect that many municipalities close their offices between Christmas Day and New Year's Day.