CITY OF SURREY

BY-LAW NO. 11835

A by-law to implement a pre-authorized prepayment plan by automatic monthly deduction.

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As amended by By-law No. 12268; 04/25/94; 19998, 12/16/19; 20095, 05/04/20; 20248, 12/21/20

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WHEREAS Section 439 of the "Municipal Act" being Chapter 290, R.S.B.C., 1979, provides that the Council may by By-law authorize the Collector to receive money for taxes before the due date and may provide the terms for accepting and holding the money;

AND WHEREAS, the Council of the City of Surrey deems it desirable to implement a preauthorized tax prepayment for the taxpayers of the City of Surrey;

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

- 1. The Council hereby establishes a monthly pre-authorized tax prepayment plan for the taxpayers of the City of Surrey ("Surrey").
- 2. Subject to the provisions of Section 4 hereof, the taxpayers of the City of Surrey shall have the right to enter into a pre-authorized tax prepayment plan to provide for the payment of property taxes, parcel taxes, local improvements, and user rates in ten (10) equal monthly installments from the 1st day of August of the year preceding to the 1st day of May of the year in which current taxes are due.
- 3. The Collector shall, on or after the 1st day of August in each year, accept monies in an amount of not less than Ten Dollars (\$10.00) to be applied against the taxes, parcel taxes, local improvements, and user rates which will become due the following year.
- 4. The plan shall commence on the 1st day of August of each year provided that the property taxes, parcel taxes, local improvements, and user rates for the current year are fully paid prior to the commencement date.
- 5. Any balance remaining unpaid after the 2nd day of July in any year will be subject to the applicable penalty provisions of the Municipal Act, as well as the Surrey Percentage

Addition By-law, 1974, No. 4422 and any applicable alternative municipal tax collection scheme bylaw as may be in force from time to time.

- 6. If eligible, the home owner must still apply for the home owner grant. The estimate of next year's prepayment will be based on the taxpayers continued eligibility for the grant.
- 7. Deleted by Bylaw No. 19998
- 8. Subject to the provision of Section 3 hereof, the taxpayers participating in this program shall provide Surrey with authority, in a form satisfactory to Surrey, to debit their bank account each month by approximately one eleventh (1/11) of the estimated taxes for the following year or by an amount mutually agreed upon, provided that the total of the monthly payments does not exceed the taxes payable in the immediately preceding taxation year.
- 9. Any taxpayer participating in the plan can withdraw at any time. However, withdrawal must be done in writing.
- 10. There is no refund under this plan. However, if a payment is inadvertently made after a sale of the property, a refund may be given after providing the Collector with a Statement of Adjustments and proof of transfer of title. There will be a service charge for processing this refund, as set out in the Surrey Fee-Setting By-law, 2001, No. 14577, as may be amended or replaced from time to time.
- 11. The Collector may cancel the privilege of a taxpayer from continuing in the plan if two consecutive monthly payments fail to be honoured by the financial institution on which they are withdrawn. There will be a service charge on each payment not honoured, as set out in the Surrey Fee-Setting By-law, 2001, No. 14577, as may be amended or replaced from time to time.
- 12. This By-law may be cited for all purposes as "Tax Prepayment Plan By-law, 1993, No. 11835."

PASSED THREE READINGS by the Municipal Council on the 3rd day of May, 1993. RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk, and sealed with the Corporate Seal on the 10th day of May, 1993.

> <u>"R.J. BOSE"</u>MAYOR <u>"D.B. KENNY"</u>CLERK

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