## THE CORPORATION OF THE DISTRICT OF SURREY

## **BY-LAW NO.4422**

A by-law to fix the dates upon which the Collector shall add a percentage to the current year's taxes remaining unpaid.

As amended by Bylaw No: 10541, 05/28/90

THIS IS A CONSOLIDATED BY-LAW PREPARED BY THE CITY OF SURREY FOR CONVENIENCE ONLY. THE CITY DOES NOT WARRANT THAT THE INFORMATION CONTAINED IN THIS CONSOLIDATION IS CURRENT. IT IS THE RESPONSIBILITY OF THE PERSON USING THIS CONSOLIDATION TO ENSURE THAT IT ACCURATELY REFLECTS CURRENT BY-LAW PROVISIONS.

PURSUANT to the powers conferred by Section 384 of the "Municipal Act" R.S.B.C 1960, Chapter 255, as amended, the Council of The Corporation of the District of Surrey, in open meeting assembled, ENACTS AS FOLLOWS:

- 1. That the percentage addition to unpaid current taxes provided by Section 445 of the "Municipal Act", R.S.B.C., 1979, Chapter 290 shall not be added on the second day of July as therein provided, but the Collector shall:
  - (a) As soon as is practicable on or after the third day of July in each year, add to the unpaid taxes of the current year, in respect of each parcel of land and the improvements thereon upon the real property tax roll, five per centum of the amount unpaid as of the third day of July of that year ("the penalty").
  - (b) As soon as is practicable on or after the third day of September in each year, add to the unpaid taxes of the current year, in respect of each parcel of land and the improvements thereon upon the real property tax roll, five per centum of the amount unpaid, exclusive of the percentage addition added on July third, as of the third day of September of that year.
  - (c) Where a penalty addition would otherwise be applied under Section (a) and the property owner is eligible for and subsequently claims the current year's Home Owner Grant and applies to the Collector for such grant before September 3rd, the penalty under section (a) above shall not be applied to the portion of the taxes outstanding which was equal to the current year's Home Owner Grant.
- The said unpaid taxes, together with the amount of amounts added under this section, are deemed to be taxes of the current year due on such land and improvements thereon, and the amount or amounts added under this section when collected shall form part of the general revenue of the Municipality.
- 3. "The Surrey Percentage Addition By-law, 1973, No. 3876" is hereby repealed.

This By-law may be cited for all purposes as "Surrey Percentage Addition By-law, 1974, 4. No. 4422"

PASSED by the Council on the 9th day of December, 1974

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk and sealed with the Corporate Seal on the 16th day of December, 1974

M. Chester CLERK