

CITY OF SURREY

BYLAW NO. 20082

A bylaw to provide for an Alternative Municipal Tax Collection Scheme for the Year 2020 in the City of Surrey.

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WHEREAS Section 235 of the Community Charter, S.B.C. 2003, c. 26 provides that the Council may by Bylaw authorize the collector to establish a municipal tax collection scheme as an alternative to the general tax collection scheme established by the Act,

AND WHEREAS, the Council of the City of Surrey deems it desirable to establish such an alternative municipal tax collection scheme for the 2020 taxation year;

AND WHEREAS such an alternative municipal tax collection scheme will authorize the establishment of one or more dates on which all or part of the property taxes are due;

AND WHEREAS such a scheme will also authorize the establishment of penalties and interest, and terms, conditions and procedure of payments of taxes in connection with such municipal tax collection scheme;

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

1. That Council, pursuant to Section 235 of the Community Charter, hereby establish a municipal tax collection scheme for the 2020 taxation year as an alternative to the City's general tax collection scheme established by Section 234 of the Community Charter.

2. An owner of property may elect to pay under the general tax collection scheme for 2020 by giving written notice to the City during the period of June 1, 2020 to June 30, 2020 in order for that election to be effective for the 2020 taxation year. The written notice shall be given in the form provided by the collector for that purpose. An owner of property who does not elect to go into the general tax collection scheme will be deemed to be included in the municipal tax collection scheme established by this Bylaw.

3. The current 2020 property taxes due in respect of a property on the due date shall be the total amount of current property taxes levied against that property for 2020.
4. The due date in 2020 for current property taxes under the municipal tax collection scheme shall be July 2, 2020.
5. The collector shall, in respect of each parcel of land and the improvements thereon, add to the unpaid taxes for the 2020 taxation year upon the real property tax roll:
 - (a) as soon as is practicable on or after July 3, 2020, zero per centum of the amount unpaid, as of July 3, 2020; and
 - (b) as soon as is practicable on or after October 1, 2020, ten per centum of the amount unpaid, as of October 1, 2020.
6. The unpaid taxes, together with the amount added under Section 5 of this Bylaw, are deemed to be taxes of the 2020 taxation year due on such land and improvements thereon, and the amount added under Section 5 when collected shall form part of the general revenue of the City.
7. This Bylaw shall be cited for all purposes as "Alternative Municipal Tax Collection Scheme Bylaw, 2020, No. 20082"

PASSED FIRST READING on the 4th day of May, 2020.

PASSED SECOND READING on the 4th day of May, 2020.

PASSED THIRD READING on the 4th day of May, 2020.

RECONSIDERED AND FINALLY ADOPTED, signed by the Mayor and Clerk, and sealed with the Corporate Seal on the 4th day of May, 2020.

_____ MAYOR

_____ CLERK