

THE CORPORATION OF THE DISTRICT
OF BURNABY

BYLAW No. 1650

A BYLAW to impose a tax upon every person practising, following, engaged in or carrying on any of the professions, callings or occupations therein specified.

THE COMMISSIONER of the Corporation of the District of Burnaby in exercise of all the powers him thereunto enabling ENACTS AS FOLLOWS:-

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1. Every person practising, following, engaged in, or carrying on within the Corporation of the District of Burnaby any of the professions, callings, or occupations following, that is to say, solicitor, or barrister-at-law, physician, surgeon, medical practitioner, or specialist, engineer, land surveyor, optometrist, refractionist, dentist, dental surgeon, osteopath, chiropractor, faith-healer, mental healer, or other healer of human diseases or ailments, or veterinarian shall pay in cash to the Collector of the Corporation of the District of Burnaby a tax of Five (\$5.00) dollars every six (6) months.

2. The said tax mentioned in paragraph (1) hereof, shall be due from and payable by any person practising, following, engaged in or carrying on within the said Municipality, any of the professions, callings or occupations enumerated in said paragraph (1) hereof, irrespective of whether or not such individual is a member of a partnership, engaged in any of the said professions, callings or occupations.

3. No person shall practise, follow, engage in or carry on within the said Municipality any of the professions, callings or occupations enumerated in paragraph (1) hereof without paying the said tax to the said Collector of the said Corpora-

tion of the District of Burnaby in the manner and at the times and for the periods set out and required herein and hereby.

4. The tax imposed and payable under the provisions of this bylaw every six (6) months shall be deemed to be due and shall be payable on the Sixteenth (16th) day of January and the Sixteenth (16th) day of July in each and every year, and shall in all cases be due and payable in advance for the six (6) months period expiring on the Fifteenth (15th) day of July or the Fifteenth (15th) day of January following (as the case may be).

5. Any person guilty of a violation of the provisions of this Bylaw by being in default in payment of the tax hereby imposed at the time or times appointed, shall be liable upon summary conviction to a penalty not exceeding Two hundred (\$200.00) dollars and costs for every such violation and in default of payment thereof forthwith the penalty and costs may be levied by distress and sale of the goods and chattels of the offender and in case of there being no distress or no sufficient distress found to satisfy the said penalty and costs, the offender may be committed to the Common Gaol for a period not exceeding sixty (60) days unless the said penalty and costs be sooner paid.

6. This Bylaw having received the assent of the Lieutenant Governor in Council as required by law, shall come into force and take effect as and from the 16th day of January, 1939.

7. This Bylaw may be cited for all purposes as " BURNABY PROFESSIONAL TAX BY-LAW 1939."

PASSED by the Commissioner of the Corporation of the District of Burnaby on the Seventh day of January A. D. 1939.

RECONSIDERED, FINALLY ADOPTED and PASSED by the

Commissioner, signed by him and the Municipal Clerk and sealed with the Corporate Seal of the Corporation of the District of Burnaby on the Tenth day of January A. D. 1939.

August M. Fosser

COMMISSIONER

Charles B. Binn

CLERK

