

CORPORATION OF THE DISTRICT OF BURNABY

BY-LAW NO. 1926

A BY-LAW to provide for the rebate of a certain amount of percentages and interest added to taxes (in arrear and delinquent) upon payment of said taxes prior to date of the 1947 Tax Sale.

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WHEREAS by Section 261 of the "Municipal Act" Revised Statutes of B.C. 1936 it is provided that the Council of a Municipality may be By-law provide that the owner of any land, and improvements (if any) thereon, on which taxes are delinquent or in arrears shall be entitled, upon payment of the taxes prior to the date of Tax Sale, to receive a rebate or allowance of an amount not exceeding one-half of the total of all percentages added under Section 257 and one-half of all interest added under Section 259.

AND WHEREAS this Council deems it advisable to pass a By-law under said Section 261 of the said Municipal Act in the manner and to the extent and effect hereinafter set forth.

THEREFORE the Municipal Council of the Corporation of the District of Burnaby ENACTS as follows:-

1. The owner of land and improvements (if any) thereon on which taxes are delinquent or in arrears shall be entitled upon payment of the taxes prior to the date of the Tax Sale in the year 1947 (as the said date may be fixed by Statute or by By-law or resolution) to receive a rebate or allowance of an amount, being one-half of the total of all percentages added under Section 257 and one-half of all interest added under Section 259 of the "Municipal Act".

2. Nothing herein contained shall entitle the owner of any land and improvements (if any) thereon who has prior to the coming into force of this By-law and in terms of legislation then in force, paid taxes (delinquent or in arrears) without rebate or allowance in respect of penalties or interest included therein, to demand or receive repayment or refund of any portion of the penalties and/or interest so paid by such owner.

3. The owner upon whose land and improvements (if any) thereon, taxes are both delinquent and in arrears shall have the right, in

accordance with existing law, to pay the delinquent taxes only or in the alternative, to pay the delinquent taxes and the taxes in arrear together, prior to the date of Tax Sale in the year 1946 and in either of these events he shall be entitled to receive the said rebate or allowance, but only to the extent of one-half of the percentages and interest added to the taxes so paid by him prior to the date of said Tax Sale.

4. This By-law may be cited for all purposes as "BURNABY PERCENTAGE REBATE BY-LAW 1946/47".

DONE AND PASSED in Open Council this Twenty-third (23rd) day of September, A.D. 1946.

RECONSIDERED AND FINALLY PASSED by a three-fourths majority of the Municipal Council this Seventh (7th) day of October, A.D. 1946.

*G. Morrison*

REEVE

*Charles B. Brown*

CLERK.

