

**CITY OF BURNABY**

**BYLAW NO. 14157**

The Council of the City of Burnaby ENACTS as follows:

1. This Bylaw may be cited as **BURNABY ALTERNATIVE MUNICIPAL TAX COLLECTION SCHEME BYLAW 2020.**
  
2. In this Bylaw:

<b>“City”</b>	means the City of Burnaby
<b>“collector”</b>	has the meaning set out in the <i>Community Charter</i>
<b>“Council”</b>	means the council of the <b>City</b>
<b>“ due date”</b>	means the date set out in section 4 of this Bylaw
<b>“general tax collection scheme”</b>	means the tax collection scheme under section 234 of the <i>Community Charter</i>
<b>“owner”</b>	has the meaning set out in the <i>Assessment Act</i>
<b>“property taxes”</b>	in relation to land or improvements within the <b>City</b> , includes: <ol style="list-style-type: none"><li>(a) property value tax;</li><li>(b) a parcel tax;</li><li>(c) a local service tax; and</li><li>(d) amounts that may be collected in the same manner as property taxes in accordance with Division 14 Recovery of Special Fees of Part 7 of the <i>Community Charter</i></li></ol>
  
3. Pursuant to section 235 of the *Community Charter*, **Council** hereby establishes, for the 2020 taxation year, an alternative municipal tax collection scheme as an alternative to the **general tax collection scheme**.
  
4. **Property taxes** for the 2020 taxation year are due on July 3, 2020.

5. If the **property taxes** for the 2020 taxation year are not paid in full on or before September 30, 2020, the **collector** must add to any payment made after such date a penalty equal to 10% of the portion of **property taxes** that remains unpaid on the following day.
  
6. An **owner** may make an election to pay **property taxes** for the 2020 taxation year under the **general tax collection scheme** or under the alternative municipal tax collection scheme set out in this Bylaw by giving written notice of such election to the **City** on or before June 1, 2020.
  
7. Burnaby Property Tax Payment Bylaw 1999 is hereby repealed.

Read a first time this 11<sup>th</sup> day of May, 2020

Read a second time this 11<sup>th</sup> day of May, 2020

Read a third time this 11<sup>th</sup> day of May, 2020

Reconsidered and adopted by Council this 11<sup>th</sup> day of May, 2020

*\*Bylaw Readings and Final Adoption all given at same Council Meeting per Ministerial Order No. M139/2020*

  
MAYOR

  
CLERK