

THE CORPORATION OF THE CITY OF NANAIMO

BY-LAW NO. 880

A BY-LAW TO PROVIDE FOR THE IMPOSITION AND COLLECTION
OF A TAX UPON PROFESSIONAL PERSONS.



The Municipal Council of The Corporation of the City of Nanaimo in open meeting assembled, enacts as follows:

1. There is hereby imposed, and there shall be levied and collected a tax as hereinafter provided.
2. Every person practicing, following, engaged in or carrying on the profession, calling or occupation of a solicitor or barrister at law, engineer, land surveyor, optometrist, refractionist, dentist, dental surgeon, physician, surgeon, medical practitioner or specialist, osteopath, chiropractor, faith-healer, mental-healer, or other healer of human diseases or ailments, chartered accountant, or veterinarian, shall pay to the City a tax of \$25.00 for each six months period ending on the thirtieth day of June and on the thirty-first day of December in each and every year.

Provided that the provisions of this By-law shall not apply to Christian Scientists, Ministers of the Gospel, Priests or Rabbis while acting within the limits of their respective callings.
3. The tax imposed by this By-law shall be payable at the office of the City Collector not later than the fifteenth day of January for the period ending on the thirtieth day of June in the same year; and not later than the fifteenth day of July for the period ending on the thirty-first day of December in the same year.
4. Every person liable for the payment of the tax imposed by this By-law shall when required by the License Inspector, give such written and accurate information as will enable the License Inspector to correctly establish the amount of the tax for which he is liable hereunder.
5. Any person guilty of an infraction of this By-law, shall be liable upon conviction, to a penalty not exceeding \$100.00 and costs together with the amount of the said tax, which should have been paid, if any, and

such tax, penalty and costs shall, for the purposes of recovery hereunder, be held to be one penalty recoverable, and enforceable upon summary conviction in the manner provided by the "Summary Convictions Act".


6. "THE PROFESSIONAL MEN'S TAX BY-LAW NO. 538, 1934" is hereby repealed.

7. This By-law may be cited as the "PROFESSIONS TAX BY-LAW 1954 NO. 880".

PASSED by the Municipal Council on the twenty-fifth day of June, 1954.

RECONSIDERED, FINALLY PASSED AND ADOPTED on the twenty-eighth day of June, 1954.

(G. Muir)


MAYOR

(H. Nicholson)


CITY CLERK