

## DISTRICT OF LAKE COUNTRY

### BYLAW 308

---

#### A BYLAW TO IMPOSE A PARCEL TAX ON THE OWNERS OF REAL PROPERTY ON THE CORAL BEACH WATER SYSTEM

---

WHEREAS under the provisions of Section 360 of the Municipal Act, the Council of the District of Lake Country may, by bylaw, impose a parcel tax to provide all or part of the funding for a service;

AND WHEREAS under the provisions of Section 360.1 of the Municipal Act, the Council of the District of Lake Country may, by bylaw, direct the preparation of an assessment roll for the purposes of imposing a parcel tax;

NOW THEREFORE, the Council of the District of Lake Country in open meeting assembled enacts as follows:

1. The service for which the tax is imposed is the upgrading of the Coral Beach Water System, including design and construction of a reservoir, retrofit of pumps and electrical system, and construction of a chlorine retention water line.

2. In this Bylaw, unless the context otherwise requires:

“Parcel” means any lot, block or other area in which real property is held or into which it is sub-divided.

“Group of Parcels” means where a building or other improvement extends over more than one parcel of land, those parcels, if contiguous may be treated by the Assessor as one parcel and assessed accordingly.

3. An assessment roll for the Coral Beach Water System is hereby directed to be prepared, consisting of those properties included in the Coral Beach Water System Specified Area Establishment Bylaw 96-076.

4. The tax is imposed for twenty (20) years, up to and including the year 2019.

5. The parcel tax is imposed on the basis of a single amount for each parcel on the Coral Beach Water System assessment roll.

6. The parcel taxes shall be levied on each parcel or group of parcels of real property within the Coral Beach Water System assessment roll, which is capable of being connected to the waterworks system or which is deemed to abut on the said waterworks system.

7. (a) Every parcel tax assessment roll and every revision thereof shall be considered and dealt with by a Court of Revision appointed pursuant to Section 361.1 of the Municipal Act.

(b) The jurisdictional duties and procedures of the Court of Revision and any appeals therefrom shall be as provided in the Municipal Act.

- 8. The parcel tax rate is \$168.00 per year, unless the owner or previous owner of the parcel has elected to commute the total charge of \$1,782.00 on or before April 28, 2000. For those property owners who have not elected to commute the charges by this deadline, the remaining balance, including interest charges as set out in the attached Schedule "A", may be commuted at any time in the future.
- 9. This bylaw may be cited as the "District of Lake Country Coral Beach Water System Parcel Tax and Assessment Roll Bylaw 308, 2000".

READ A FIRST TIME this 15<sup>th</sup> day of *February*, 2000.

READ A SECOND TIME this 15<sup>th</sup> day of *February*, 2000.

READ A THIRD TIME this 15<sup>th</sup> day of *February*, 2000.

ADOPTED this 29<sup>th</sup> day of *February*, 2000.

"original signed by Rolly Hein"  
Mayor

"original signed by Lynda Shykora"  
Clerk, Deputy

I hereby certify the foregoing to be a true and correct copy of the Bylaw cited as "District of Lake Country Coral Beach Water System Parcel Tax and Assessment Roll Bylaw 308, 2000", adopted by the Municipal Council on *February 29th*, 2000.

\_\_\_\_\_  
Dated at Lake Country, BC

\_\_\_\_\_  
Clerk, Deputy