

DISTRICT OF LAKE COUNTRY

BYLAW 940

A BYLAW TO IMPOSE A PARCEL TAX FOR ROAD RENEWAL AND IMPROVEMENT SERVICES

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

1. DEFINITIONS

1.1. In this bylaw, unless the context otherwise requires:

“**District**” means the organization of the **District** of Lake Country or the area within the municipal boundaries as the context may require.

“**Parcel**” means any lot, block or other area in which land is held or into which it is subdivided, but does not include a highway or portion of a highway or land covered by water.

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

“**Parcel Tax**” means a tax imposed on the basis of a single amount for each **Parcel**.

2. PARCEL TAX

2.1. A **Parcel Tax** is hereby imposed for the service of constructing and operating a transportation network for the convenience and safety of the residents and businesses within the **District**.

2.2. An annual **Parcel Tax** to recover all or part of the funding for the service identified in section 2.1 is hereby imposed in the amount of One Hundred Twenty Five dollars (\$125.00) for each **Parcel** or **Group of Parcels** within the **District**, the “Road Renewal and Improvement **Parcel Tax**”.

2.3. **District** staff are directed to prepare a **Parcel Tax** roll, the “Road Renewal and Improvement **Parcel Tax** Roll” for the purposes of imposing the **Parcel Tax** under this bylaw.

2.4. Every **Parcel Tax** assessment roll and revision thereof shall be considered and dealt with by a **Parcel Tax** Roll Review Panel, appointed pursuant to the provisions of the Community Charter.

2.5. The bylaw shall come into full force and be binding on all persons for the 2016 tax year and each subsequent year thereafter.

3. SEVERABILITY

3.1. If any part of this Bylaw is for any reason held invalid by any court of competent jurisdiction, the invalid portion shall be severed and the severance shall not affect the validity of the remainder of this Bylaw.

4. CITATION

4.1. This bylaw may be cited as "Road Renewal and Improvement Parcel Tax Bylaw 940, 2016".

READ A FIRST TIME this 2nd day of February, 2016.

READ A SECOND TIME this 2nd day of February, 2016.

READ A THIRD TIME this 2nd day of February, 2016.

RECONSIDERED AND ADOPTED this 16th day of February, 2016.

Original signed by James Baker

Mayor

Original signed by Reyna Seabrook

Corporate Officer

I hereby certify the foregoing to be a true and correct copy of the Bylaw cited as the "Road Renewal and Improvement Parcel Tax Bylaw 940, 2016" adopted the 16th day of February, 2016.

Dated at Lake Country, B. C.

Corporate Officer