

## DISTRICT OF LAKE COUNTRY

### BYLAW 822

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#### A BYLAW TO ESTABLISH AND IMPOSE A PARCEL TAX ON A LOCAL AREA SERVICE FOR THE OWNERS OF REAL PROPERTY IN THE WOODSDALE LOCAL SERVICE AREA

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WHEREAS the Council of the District of Lake Country has, by Woodsdale Local Service Area Establishment Bylaw 721, 2009, authorized the construction of local improvements under Part 7 of the Community Charter and has provided that the debt related to the local improvements be paid by a way of parcel tax levied as a single amount per parcel.

AND WHEREAS the Council of the District of Lake Country is imposing the parcel tax based on the single amount per parcel. Parcels imposed with the tax are identified in the Woodsdale Local Service Area Parcel Tax Roll.

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

1. 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 subdivided.
  - “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.
2. A parcel tax roll for Woodsdale Local Service Area is hereby directed to be prepared, consisting of those properties identified within Woodsdale Local Service Area Establishment Bylaw 721, 2009, as amended.
3. A parcel tax shall be and is hereby imposed upon the owners of land or real property included in the Woodsdale Local Service Area parcel tax roll to provide the funding for the debt payment related to the Woodsdale Local Service Area Works, as identified therein.
4. The parcel tax shall be levied in each year from 2012 to 2026 on each parcel included in the Woodsdale Local Service Area parcel tax roll.
5. The amount of the annual parcel tax shall be \$1,357.30 per parcel.
6. The parcel tax under this bylaw shall be waived for any parcel where any present or previous owner of the parcel has commuted all outstanding debt, including interest.
7. This bylaw may be cited as the “Woodsdale Local Service Area Parcel Tax Bylaw 822, 2012”.

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READ A FIRST TIME this 3<sup>rd</sup> day of April, 2012.  
READ A SECOND TIME 3<sup>rd</sup> day of April, 2012.  
READ A THIRD TIME this 3<sup>rd</sup> day of April, 2012.

ADOPTED this 17<sup>th</sup> day of April, 2012.

Original signed by James Baker  
Mayor

Original signed by Alberto De Feo  
Deputy Corporate Officer

I hereby certify the foregoing to be a true and correct copy of the Bylaw cited as "Woodsdale Local Service Area Parcel Tax Bylaw 822, 2012" as adopted by Council on the 17<sup>th</sup> day of April, 2012.

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Dated at Lake Country, BC

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Deputy Corporate Officer