

The following is a consolidated copy of the Sandwick water service parcel tax bylaw and includes the following bylaws:

| Bylaw No. | Bylaw Name | Adopted | Purpose |
|--------------|--|---------------------|--|
| 507 | Sandwick Water Service Parcel Tax Bylaw No. 507, 2017 | January 23, 2018 | To establish a parcel tax on owners of land in the Sandwick water service area pursuant to section 388 of the Local Government Act (RSBC, 2015, c.1) |
| 553 | Sandwick Water Service Parcel Tax Bylaw No. 507, 2017, Amendment No. 1 | October 2, 2018 | To update the Sandwick parcel tax from the one-time \$2000 charge in 2018 to an annual \$197 charge to achieve fairness through the Comox Valley Water Distribution Services Merger |

This bylaw may not be complete due to pending updates or revisions and therefore is provided for reference purposes only. Titles and whereas clauses may be different than in original bylaws to make this consolidated version more clear and identify historical changes and conditions. THIS BYLAW SHOULD NOT BE USED FOR ANY LEGAL PURPOSES. Please contact the corporate legislative officer at the Comox Valley Regional District to view the complete bylaw when required.

COMOX VALLEY REGIONAL DISTRICT

BYLAW NO. 507

A bylaw to establish a parcel tax on owners of land in the Sandwick water service area pursuant to section 388 of the *Local Government Act* (RSBC, 2015, c.1)

WHEREAS the Sandwick water service is a service of the Comox Valley Regional District established by Bylaw No. 506 being "Sandwick Water Service Establishment Bylaw No. 506, 2017";

AND WHEREAS a regional district board is empowered by the *Local Government Act* (RSBC, 2015, c.1) to impose and levy a parcel tax to provide all or part of the funding for a service;

AND WHEREAS the board desires to establish a parcel tax for the Sandwick water service to raise funds for capital improvements, asset management and reserve contributions to the system;

NOW THEREFORE the board of the Comox Valley Regional District in open meeting assembled enacts as follows:

Parcel tax

- 1. (a) A parcel tax is imposed upon those parcels within the Sandwick water service area, which is established by Bylaw No. 506 being "Sandwick Water Service Establishment Bylaw No. 506, 2017" as amended from time to time.
 - (b) The Sandwick water service parcel tax roll shall be used for imposition of this parcel tax.
 - (c) The annual parcel tax to be levied is \$197 per parcel and will be charged for five years beginning in 2019 and ending in 2028.
 - (d) The parcel tax is reduced to one charge of \$197 per folio each year in situations where a folio is made up of more than one parcel and the owner or a previous owner of the parcel has already paid towards the cost of the service for that year.

Citation

This Bylaw No. 507 may be cited as "Sandwick Water Service Parcel Tax Bylaw No. 507, 2017".