

The following is a consolidated copy of the Union Bay Water Service Parcel Tax Bylaw and includes the following bylaws:

Bylaw No.	Bylaw Name	Adopted	Purpose
697	Union Bay Water Service Parcel Tax Bylaw No. 697, 2022	February 15, 2022	To establish a parcel tax on all owners of land in the Union Bay Local Water Service Area
754	Union Bay Water Service Parcel Tax Bylaw No. 697, 2022, Amendment No. 1	February 28, 2023	To align with the financial requirements outlined in the Union Bay Water Service 2023-2027 financial plan
799	Union Bay Water Service Parcel Tax Bylaw No. 697, 2022, Amendment No. 2	January 9, 2024	To increase the parcel tax to reflect capital asset management requirements and to align with the financial requirements outlined in the Union Bay Water Service financial plan

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. 697

**A bylaw to establish a parcel tax on all owners of land in the Union Bay
Local Water Service Area**

WHEREAS the Union Bay Local Water Service Area is a service of the Comox Valley Regional District established by Bylaw No. 660 being "Union Bay Water Service Establishment Bylaw No. 660, 2021";

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 2022 for the Union Bay Local 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:

Definition

1. In this Bylaw, unless the context otherwise requires:
 - a. "capable of connection" means that a parcel abuts a highway, statutory right of way or easement upon or under which there is a watermain with sufficient capacity to service the parcel;
 - b. "collector" means the officer responsible for the financial administration of the regional district per Section 199 of the *Local Government Act*.
 - c. "Group A" means that a parcel is capable of connection and has paid the Capital Expenditure Charge set out in Bylaw No. 250 being "Capital Expenditure Charges Bylaw, 2014";
 - d. "Group B" means all other parcels within the Union Bay Local Water Service Area
 - e. "parcel" means any lot, block or other area in which real property is held or into which it is subdivided, and for certainty includes a strata lot, each portion of land assigned a "parcel identification number" by the land title office and

the right or interest of an occupier of Crown land but does not include a highway or portion thereof.

Parcel tax

1. (a) A parcel tax is imposed upon those parcels within the Union Bay Water Service Area, which is established by Bylaw No. 660 being "Union Bay Water Service Establishment Bylaw No. 660, 2021" as amended from time to time.
- (b) The Union Bay Water Service parcel tax roll shall be used for imposition of this parcel tax.
- (c) The parcel tax to be levied in 2024 is \$554.00 on all parcels of land classified into "Group A" and \$0.00 on all parcels of land classified into "Group B".
- (d) The parcel tax to be levied in 2025 is \$603.00 on all parcels of land classified into "Group A" and \$0.00 on all parcels of land classified into "Group B".
- (e) The parcel tax to be levied in 2026 is \$655.00 on all parcels of land classified into "Group A" and \$0.00 on all parcels of land classified into "Group B".
- (f) The parcel tax to be levied in 2027 is \$712.00 on all parcels of land classified into "Group A" and \$0.00 on all parcels of land classified into "Group B".
- (g) The parcel tax to be levied in 2028 is \$774.00 on all parcels of land classified into "Group A" and \$0.00 on all parcels of land classified into "Group B".
- (h) The parcel tax to be levied in 2029 is \$841.00 on all parcels of land classified into "Group A" and \$0.00 on all parcels of land classified into "Group B".
- (i) The parcel tax to be levied in 2030 is \$914.00 on all parcels of land classified into "Group A" and \$0.00 on all parcels of land classified into "Group B".
- (j) The parcel tax to be levied in 2031 is \$994.00 on all parcels of land classified into "Group A" and \$0.00 on all parcels of land classified into "Group B".

- (k) The parcel tax to be levied in 2032 is \$1,081.00 on all parcels of land classified into "Group A" and \$0.00 on all parcels of land classified into "Group B".
- (l) The parcel tax to be levied in 2033 is \$1,175.00 on all parcels of land classified into "Group A" and \$0.00 on all parcels of land classified into "Group B".

Repeal

- 2. Bylaw No. 285 being "Taxation Bylaw, 2021" as adopted by the Union Bay Improvement District and any amendments thereto are hereby repealed.

Citation

This Bylaw No. 697 may be cited as "Union Bay Water Service Parcel Tax Bylaw No. 697, 2022"