

The following is a consolidated copy of the Comox Valley water local service area parcel tax bylaw and includes the following bylaws:

Bylaw No.	Bylaw Name	Adopted	Purpose
2337	Comox Valley Water Local Service Area Parcel Tax Bylaw 2001	January 29, 2001	A bylaw to impose a parcel tax on owners of land in the Comox Valley Water Local Service Area
550	Comox Valley Water Local Service Area Parcel Tax Bylaw 2001, Amendment No. 1	August 28, 2018	To update the tax from a frontage tax to a per parcel charge and to waive the charge for Arden and Marsden/Camco parcels until 2027 and 2024 respectively
758	Comox Valley Water Local Service Area Parcel Tax Bylaw 2001, Amendment No. 2	March 21, 2023	To update the parcel tax bylaw to align with the financial requirements outlined in the Comox Valley Water Service 2023-2027 financial plan
801	Comox Valley Water Local Service Area Parcel Tax Bylaw 2001, Amendment No. 3	January 9, 2024	To update the parcel tax bylaw to increase the parcel tax to reflect capital asset management requirements and to align with the financial requirements outlined in the Comox Valley 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. 2337

**A bylaw to impose a parcel tax on owners of land
in the Comox Valley water local service area**

WHEREAS Bylaw No. 1886, being “Comox Valley Water Local Service Establishment (Conversion) Bylaw 1886, 1996” was adopted on the 20th day of October 1996;

AND WHEREAS the regional district board is empowered by the Local Government Act to impose and levy a parcel tax to meet the cost of providing water services to land within the Comox Valley water local service;

AND WHEREAS a bylaw imposing a parcel tax may establish a tax on the basis of the taxable frontage and where it does so section 360.1 of the Local Government Act requires the bylaw to establish how the taxable frontage of the parcel is to be determined;

AND WHEREAS it is considered desirable and expedient to impose and levy a tax on land within the Comox Valley water local service area;

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

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 water main with sufficient capacity to service the parcel.
 - b) “collector” means the Corporate Financial Officer of the Regional District and, in her or his absence, means that person’s Deputy.
 - c) “parcel” means any lot, block or other area in which real property is held or into which it is subdivided.
2. A parcel tax is imposed upon each parcel of real property within the Comox Valley Local Service which is connected to a water main or is capable of connection.

3. The Comox Valley Water Local Service parcel tax roll shall be used for imposition of this parcel tax.

4.
 - (a) The parcel tax to be levied in 2024 will be calculated at the rate of \$125 per parcel.
 - (b) The parcel tax to be levied in 2025 will be calculated at the rate of \$155 per parcel.
 - (c) The parcel tax to be levied in 2026 will be calculated at the rate of \$194 per parcel.
 - (d) The parcel tax to be levied in 2027 will be calculated at the rate of \$242 per parcel.
 - (e) The parcel tax to be levied in 2028 will be calculated at the rate of \$302 per parcel.
 - (f) The parcel tax to be levied in 2029 will be calculated at the rate of \$362 per parcel.
 - (g) The parcel tax to be levied in 2030 will be calculated at the rate of \$434 per parcel.
 - (h) The parcel tax to be levied in 2031 will be calculated at the rate of \$520 per parcel.
 - (i) The parcel tax to be levied in 2032 will be calculated at the rate of \$622 per parcel.
 - (j) The parcel tax to be levied in 2033 and thereafter will be calculated at the rate of \$746.

5. The parcel tax is reduced to one charge of \$60 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.

6. Those parcels noted in Appendix A to this bylaw (Arden parcels) are required to pay the parcel tax as listed in Section 4 above, however at a reduced rate of the parcel tax less \$99.00 until 2027 as those parcels have already paid towards the capital, operating and reserve funds costs of the service through execution of the Comox Valley Water Distribution Services Merger Project. After such time, those parcels will be required to pay the full parcel tax as detailed in section 4.

7. Those parcels noted in Appendix B to this bylaw (Marsden/Camco parcels) are not required to pay the parcel tax until 2024 as those parcels have already paid towards the capital, operating and reserve fund costs of the service through execution of the Comox Valley Water Distribution Services Merger Project.
8. Bylaw No. 1995 being “Comox Valley Water Local Service Area No. 29 Frontage tax Bylaw No. 1995, 1998” is hereby repealed.
9. This Bylaw may be cited as “Comox Valley Water Local Service Area Parcel Tax Bylaw 2001”.

Appendix ‘A’

Arden Parcels Exempt from This Parcel Tax Until 2027

Roll Number (Appendix A - Arden Parcels)
01458000
01462000
01463000
01464000
01465000
01466000
01467000
01468000
01469000
01470000
01471000
01472000
01473000
01474000
01475000
01476000
01478000
01479000
01480000
01481000
01485002
01486000
01487000
01488000
01489000
01490000
01492000
01493000
01494000
01495000
01496000
01497000
01498000

Roll Number (Appendix A – Arden Parcels)
01499000
01500000
01501000
01502000
01503000
01504000
01505000
01506000
01507000
01508000
01509000
01510000
01511000
01512000
01513000
01514000
01515000
01516000
01517000
01518000
01519000
01520000
01521000
01522000
01523000
01524000
01525000
01526000
01527000
01528000
01529000
01530000
01531000
01532000
01533000
01534000

Roll Number (Appendix A – Arden Parcels)
01536000
01537000
01538000
01539000
01540000
01541000
01542000
01543000
01544000
01545000
01546000
01547000
01548000
01549000
01550000
01551000
01552000
01553000
01554000
01555000
01556000
01557000
01558000
01559000
01560000
01561000
01563000
01564000
01564002
01564004
01564006
01564008
01564010
01564012
01564014
01564016

Roll Number (Appendix A – Arden Parcels)
01564018
02232000
02233000
02242200
02242325
02248000
02251000
02256000
02262000
02263000
02276000
02277000
02278000
02278005
02278010
02278015
02278020
02278025
02278050
02278085
02278090
02278092
02278094
02278096
02278098
02278100
02278102
02278104
02278106
02278108
02278110
02278112
02278114
02278116
02278118
02278120

Roll Number (Appendix A – Arden Parcels)
02278122
02278126
02278128
02278130
02278160
02885000
02887000
02888000
02890000
02891000
02891010
02893000
02898000
02899000
02901000
02901025
02902000
02903000
02904000
02905000
02906000
02907000
02908000
02908005
02908007
02908010
02908015
02908018
02908020
02908022
02908024
02908026
02908028
02908030
02908032
02908034

Roll Number (Appendix A – Arden Parcels)
02908036
02908038
02908040
02908042
02908044
02908046
02908048
02908050
02908052
02908200
02908220
02908225
02908230
02908235
02908240
02908245
02908250
02908255
02908260
02908265
02908270
02908275
02908280
02908285
02908290
02908295
02908300
02908305
02908310
02908315
02908320
02908325
02908330
02908335
02908340
02908400

Roll Number (Appendix A – Arden Parcels)
02908405
02908410
02908415
02908420
02908425
02908430
02908435
02908440
02908445
02908470
02908475
02908480
02908485
02908500
02908510
02908515
03699045
03699070
03699105
03699125
03699130
03699135

Appendix 'B'
Marsden/Camco Parcels Exempt from This Parcel Tax Until 2024

Roll Number (Appendix A - Marsden/Camco Parcels)
01457045
01457050
01457055
01457060
01457065
01457070
01457075
01457080
01457085
01457090
01457095
01457100
01457105
01457110
02063000
02065000
02066000
02067000
02076100
02165000
02176000
02178000
02179000
02180000
02180005
02203000
02209000
02210000
02215200
02215205
02225000
02229000
02231000

Roll Number (Appendix A – Marsden/Camco Parcels)
02234000
02236000
02237000
02239000
02240000
02241000
02242000
02242005
02242010
02242015
02242020
02242025
02242030
02242035
02242040
02242045
02242050
02242055
02242060
02242065
02242070
02242075
02242080
02242085
02242100
02242105
02242110
02242115
02242120
02242125
02242130
02242135
02242140
02242145
02242150
02242155

Roll Number (Appendix A – Marsden/Camco Parcels)
02242205
02242250
02242255
02242260
02242280
02242285
02242300
02242305
02242310
02242320
03573000
03574000
03575000
03576000
03597000
03598000
03605165
03605200
03689000
03693000
03694000
03695000
03696000
03697000
03698000
03699005
03699015
03699020
03699030
03699035
03699043
03699110
05847100
05847110

