

TOWN OF LAKE COWICHAN

Bylaw No. 973-2016

A BYLAW TO IMPOSE A WATER PARCEL TAX

WHEREAS the *Community Charter* allows a Council, by bylaw, to impose and levy a parcel tax to meet the costs of works and services that benefit land within the water specified area of the municipality;

AND WHEREAS the Council of the Town of Lake Cowichan wishes to recover the costs of the works and services of the Town's water utility system through a parcel tax on land benefitting from such service;

NOW THEREFORE the Council of the Town of Lake Cowichan, in open meeting assembled enacts as follows:

1. **TITLE**

This Bylaw may be cited for all purposes as the "Town of Lake Cowichan Water Parcel Tax Bylaw No. 973-2016".

2. **DEFINITIONS**

In this bylaw, unless the context otherwise requires

COUNCIL means the Council of the Town of Lake Cowichan;

TOWN means the Town of Lake Cowichan.

3. **PARCEL TAX FOR THE LAKE COWICHAN WATER SERVICE**

- (1) Council hereby imposes a parcel tax for the Lake Cowichan Water Service, for the calendar year 2016 and all subsequent years.
- (2) The Lake Cowichan Water Parcel Tax Roll shall be used for imposition of this parcel tax.
- (3) This parcel tax shall be levied as a single amount for each parcel that has the opportunity to be provided with water service regardless of whether or not the service is being used.
- (4) The Director of Finance for the Town is directed to prepare an assessment roll for the purpose of imposing the parcel tax levied under this bylaw.
- (5) The amount of this parcel tax shall be One Hundred and Forty (\$140.00) Dollars per parcel per year.

4. **EXEMPTION**

Parcels that have no opportunity to be connected to the Lake Cowichan Water Service are exempt from this parcel tax.



5. REPEAL

That upon adoption of the Bylaw No. 973-2016 being the "Town of Lake Cowichan Water Parcel Tax Bylaw No. 920-2012" and all amendments thereto is hereby repealed.

READ A FIRST TIME on the 22nd day of March, 2016.

READ A SECOND TIME on the 22nd day of March, 2016.

READ A THIRD TIME on the 22nd day of March, 2016.

RECONSIDERED, FINALLY PASSED and ADOPTED by the Municipal Council of the Town of Lake Cowichan on the 26th of April, 2016.

Ross Forrest
Mayor

Joseph A. Fernandez
Corporate Officer

I hereby certify the foregoing to be a true and correct copy of "Town of Lake Cowichan Water Parcel Tax Bylaw No. 973-2016" as adopted on the 26th of April, 2016.

Corporate Officer

