

THE CORPORATION OF THE DISTRICT OF SUMMERLAND

BYLAW NUMBER 2000-303

A bylaw to authorize the Council to impose an additional parcel tax under Section 200 of the *Community Charter* on the owners of and or real property within the District of Summerland capable of being served by the District's water system

WHEREAS the Council of the District of Summerland has authorized the construction of capital improvements to its water system and a portion of the capital costs is being financed by debenture debt and has provided that the debt servicing for the water debenture debt will be paid by a parcel tax to be levied upon the owners of land or real property within the District of Summerland capable of being served by the District's water system;

AND WHEREAS the Council now is desirous of imposing an additional water parcel tax to fund the debenture issued in 2007 herein provided;

NOW THEREFORE, the Municipal Council of the District of Summerland, in open meeting assembled, enacts as follows:

1. An additional water parcel tax shall be levied with respect to each parcel within the boundaries of the District capable of being connected to the municipal water system, whether or not the parcel is connected to the municipal water system.
2. For the purposes of this bylaw, a parcel means any lot, block, group of parcels if such parcels are combined under the *Assessment Act* or other area including a strata lot, in which land or real property is held or into which it is subdivided but does not include highways.
3. The Director of Finance for the District of Summerland is directed to prepare an assessment roll for the purposes of imposing the additional water parcel tax levied under this bylaw.
4. The basis on which the parcel tax is imposed under this bylaw using the assessment roll under section 3 of this bylaw is a single amount for each parcel, or group of parcels if such parcels are combined under the *Assessment Act*.
5. An additional water parcel tax of \$100.00 for each parcel is imposed for the years 2008 to 2027, inclusive on each parcel with the boundaries of the District of Summerland capable of connecting to the municipal water system.

6. The water parcel taxes imposed on each parcel shall be shown by the Director of Finance on the real property tax roll and payment of the water parcel taxes shall be made in the same manner or before the same dates as the real property tax. The parcel taxes shall have the same rights and remedies as the real property tax.
7. This bylaw shall come into full force and effect and be binding on all persons for the 2008 taxation year for a period of twenty (20) years up to and including the 2027 taxation year.
8. This bylaw shall be cited as “Summerland Water Service Additional Parcel Tax Bylaw No. 2000-303”.

Read a first, second and third time by the Municipal Council this 13th day of November, 2007.

Adopted by the Municipal Council of the District of Summerland this 26th day of November, 2007.

Mayor

Corporate Officer