

## TOWN OF LADYSMITH

### BYLAW NO. 2237

#### Water parcel tax bylaw for the year 2026

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The Council of the Town of Ladysmith in open meeting assembled enacts as follows:

#### Definitions

1. In this Bylaw, the following words or terms shall have the respective meaning assigned to them:

"Parcel" means any lot, block or other area of land in which real property is held, or into which it is subdivided, as identified in the 2026 Revised Assessment Roll and all amendments thereto.

"Group of Parcels" means where a building or improvement is constructed over more than one parcel of land, those parcels, if contiguous, may be dealt with by the Assessor as one parcel and be assessed accordingly.

#### Levy

2. A parcel tax shall be levied annually against each parcel or group of parcels of land within the Town of Ladysmith which is capable of being connected to the water system of the Town, or which is deemed to abut on the said water system.
3. The annual water parcel tax shall be in the amount of Four Hundred and Fifty-Nine Dollars (\$459.00) per parcel or group of parcels.
4. The water parcel tax imposed by this Bylaw on each parcel of land shall be shown by the Collector on the real property tax roll, and the payment of the parcel tax shall be made in the same manner, on or before the same dates, as other real property taxes.
5. The water parcel tax shall have the same rights and remedies as other real property taxes.
6. Every parcel tax assessment roll and every revision thereof shall be considered and dealt with by a Parcel Tax Roll Review Panel appointed pursuant to the provisions of the *Community Charter*.

Repeal

7. "Water Parcel Tax Bylaw 2025, No. 2211" is hereby repealed.

Citation

8. This bylaw may be cited as "Water Parcel Tax Bylaw 2026, No. 2237".

**READ A FIRST TIME** on the 21<sup>st</sup> day of April, 2026  
**READ A SECOND TIME** on the 21<sup>st</sup> day of April, 2026  
**READ A THIRD TIME** on the 21<sup>st</sup> day of April, 2026  
**ADOPTED** on the on the 5<sup>th</sup> day of May, 2026



[Redacted signature]

Mayor (D. Beeston)

[Redacted signature]

Corporate Officer (S. Bouma)