
TOWN OF LADYSMITH

BYLAW NO. 2038

A bylaw to impose a water parcel tax on owners of land in the Town of Ladysmith pursuant to the provisions of the *Community Charter*.

WHEREAS the Council of the Town of Ladysmith is empowered by the *Community Charter* to impose and levy a water parcel tax to meet the cost of works and services that benefit land within the Municipality; and

WHEREAS certain costs have been or are to be incurred by the Town of Ladysmith in constructing and improving the water system of the Town; and

WHEREAS it is deemed essential and expedient to impose and levy a water parcel tax on land benefiting from such improvements to meet such costs;

NOW THEREFORE the Municipal Council of the Town of Ladysmith in open meeting assembled enacts as follows:

Definitions

1. In this Bylaw:
 "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 2020 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 water 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 water 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 water 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 "Water Parcel Tax Bylaw, 2019, No. 1998" is hereby repealed.

Citation

- 8. This bylaw may be cited as "Water Parcel Tax Bylaw 2020, No. 2038".

READ A FIRST TIME on the 5th day of May, 2020

READ A SECOND TIME on the 5th day of May, 2020

READ A THIRD TIME on the 5th day of May, 2020

ADOPTED on the 5th day of May, 2020





Mayor (A. Stone)



Corporate Officer (D. Smith)