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**TOWN OF LADYSMITH**

**BYLAW NO. 2039**

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

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

**WHEREAS** certain costs have or will be incurred by the Town of Ladysmith in constructing and improving the sewer system of the Town; and

**WHEREAS** it is deemed essential and expedient to impose and levy a sewer parcel tax on land benefitting 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 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 sewer system of the Town, or which is deemed to abut on the said sewer system.

3. The annual sewer parcel tax shall be in the amount of Three Hundred Fifty Dollars (\$350.00) per parcel or group of parcels.

4. The sewer 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 sewer 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. "Sewer Parcel Tax Bylaw 2019, No. 1999" is hereby repealed.

**Citation**

8. This bylaw may be cited as "Sewer Parcel Tax Bylaw 2020, No. 2039".

**READ A FIRST TIME** on the 5<sup>th</sup> day of May, 2020

**READ A SECOND TIME** on the 5<sup>th</sup> day of May, 2020

**READ A THIRD TIME** on the 5<sup>th</sup> day of May, 2020

**ADOPTED** on the 5<sup>th</sup> day of May, 2020



  
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Mayor (A. Stone)

  
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Corporate Officer (D. Smith)