

REGIONAL PARKS AND TRAILS PARCEL TAX AND ASSESSMENT ROLL PREPARATION BYLAW NO. 56, 2007

CONSOLIDATED FOR CONVENIENCE ONLY

This is a consolidation of Bylaw No. 56, 2007 with the bylaws listed below. The amending bylaws have been combined with the original bylaw for convenience only. This consolidation is not a legal document. The Corporation does not warrant that the information contained in this consolidation is current. Certified copies of the original bylaws should be consulted to ensure accurate, current bylaw provisions.

Date of Adoption	Amending Bylaw	Bylaw Citation
March 28, 2011	Bylaw No. 56.1	District of Lantzville Regional Parks and Trails Parcel Tax and Assessment Roll Preparation No. 56, 2007, Amendment Bylaw No. 56.1, 2011
April 8, 2013	Bylaw No. 56.2	District of Lantzville Regional Parks and Trails Parcel Tax and Assessment Roll Preparation No. 56, 2007, Amendment Bylaw No. 56.2, 2013
October 12, 2016	Bylaw No. 133	District of Lantzville Regional Parks and Trails Parcel Tax and Assessment Roll Preparation No. 56, 2007, Amendment Bylaw No. 133, 2016
May 6, 2019	Bylaw No. 191	District of Lantzville Regional Parks and Trails Parcel Tax and Assessment Roll Preparation No. 56, 2007, Amendment Bylaw No. 191, 2019
April 27, 2020	Bylaw No. 237	District of Lantzville Regional Parks and Trails Parcel Tax and Assessment Roll Preparation No. 56, 2007, Amendment Bylaw No. 237, 2020

The bylaw numbers in bold in the margin of this consolidation refer to the last bylaw that amended each section of the principal bylaw: District of Lantzville Regional Parks and Trails Parcel Tax and Assessment Roll Preparation Bylaw No. 56, 2007.

"District of Lantzville Regional Parks and Trails Parcel Tax and Assessment Roll Preparation Bylaw No. 56, 2007", Consolidated for Convenience (As at May 1, 2020) to Amendment Bylaw No. 237, 2020 Page 2 of 3

DISTRICT OF LANTZVILLE BYLAW NO. 56

A BYLAW TO IMPOSE A PARKS AND TRAILS PARCEL TAX AND PROVIDE FOR THE PREPARATION OF A PARCEL TAX ROLL

WHEREAS Division 4 of Part 7 of the *Community Charter* authorizes the Council of the District of Lantzville to impose a parcel tax;

AND WHEREAS the District of Lantzville is a participating area with the "Regional District of Nanaimo Regional Parks and Trails Service Area Conversion Amendment Bylaw No. 1231.01, 2005" (the "Regional Parks Service Bylaw") for the purpose of acquiring, developing and operating regional parks and regional trails;

AND WHEREAS the Regional Parks Service Bylaw provides for cost recovery for a portion of the cost of the service by way of parcel tax;

AND WHEREAS section 805.1 of the *Local Government Act* requires the District of Lantzville to collect a requisition to be recovered by means of parcel tax by imposing the tax in accordance with Division 4 of Part 7 of the *Community Charter*;

AND WHEREAS section 200 of the *Community Charter* requires the District to adopt a bylaw for the purpose of imposing the parcel tax;

AND WHEREAS section 202 of the *Community Charter* requires the Council to adopt a bylaw to direct the preparation of an assessment roll for the purposes of imposing a parcel tax;

NOW THEREFORE the Council of the District of Lantzville in open meeting assembled, ENACTS AS FOLLOWS:

<u>Title</u>

1. This Bylaw may be cited for all purposes as the "District of Lantzville Regional Parks and Trails Parcel Tax and Assessment Roll Preparation Bylaw No. 56, 2007".

<u>Parcel</u>

2. **"Parcel" means any lot, block, or other area in which** real property is held or into which is subdivided.

Parcel Tax

3. A parcel tax shall be imposed on all parcels within the District of Lantzville, other than those that are exempt from the tax under an enactment.

Years of Application

4. The parcel tax imposed under section 2 of this Bylaw shall be imposed in 2007 and each year thereafter.

"District of Lantzville Regional Parks and Trails Parcel Tax and Assessment Roll Preparation Bylaw No. 56, 2007", Consolidated for Convenience (As at May 1, 2020) to Amendment Bylaw No. 237, 2020 Page 3 of 3

Parcel Tax Roll

5. The Council directs the Director of Financial Services to prepare a parcel tax roll based on the assessment roll used to impose the parcel tax for the District of Lantzville for each parcel with a net taxable value greater than zero.

Purpose of Tax

6. The parcel tax imposed under section 2 of this Bylaw is for the purpose of recovering capital costs, including borrowing costs for acquiring and developing regional parks and regional trails, authorized by the "Regional District of Nanaimo Regional Parks and Trails Service Area Conversion Amendment Bylaw No. 1231.01, 2005".

Parcel Tax Basis

(Bylaw No. 237)

7. The Parcel Tax imposed under section 2 of this Bylaw shall be at the following rate:

Effective Date	Parcel Tax Rate
January 1, 2020	\$20.00 per taxable parcel

READ A FIRST TIME this 22nd day of January, 2007

READ A SECOND TIME this 22nd day of January, 2007

READ A THIRD TIME this 22nd day of January, 2007

AUTHENTICATED BY THE PARCEL TAX ROLL REVIEW PANEL this 4th day of April, 2007

RECONSIDERED AND FINALLY ADOPTED this 10th day of April, 2007

ORIGINAL SIGNED	ORIGINAL SIGNED
Mayor	Director of Corporate Administration