### DISTRICT OF LANTZVILLE BYLAW NO. 367

## A BYLAW FOR THE LEVYING OF RATES FOR GENERAL MUNICIPAL, LIBRARY, REGIONAL DISTRICT AND REGIONAL HOSPITAL PURPOSES FOR THE YEAR 2024

**WHEREAS** Division 3 of the *Community Charter* stipulates that Council must, by bylaw, impose property value taxes for the year by establishing tax rates;

**AND WHEREAS** the amounts to be collected for the year by means of rates established by the District to meet its taxing obligations in relation to another local government or other public body;

**NOW THEREFORE** the Municipal Council of the District of Lantzville in open meeting assembled hereby enacts as follows:

#### Citation

1. This Bylaw may be cited for all purposes as "District of Lantzville 2024 Tax Rates Bylaw No. 367, 2024".

## **Interpretation**

- 2. In this Bylaw:
  - **'B1'** will be the classification given to each parcel of land to which domestic water is or can be provided by the District.
  - **'P2'** will be the classification given to each parcel of land to which District of Lantzville Sanitary Sewer Collection System Phase 2 Local Area Service Bylaw No. 75, 2009 and any amendments thereto applies.
  - **'P3'** will be the classification given to each parcel of land to which District of Lantzville Sanitary Sewer Collection System Phase 3 Local Area Service Bylaw No. 143, 2017 and any amendments thereto applies.
  - **'K1'** will be the classification given to each parcel of land to which District of Lantzville Knarston Creek Overflow Local Area Service Bylaw No. 82, 2010 and any amendments thereto applies.

#### **Rates**

- 3. The following rates are hereby imposed and levied for the year 2024:
  - (a) For all lawful general purposes of the District of Lantzville on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "A" of Schedule 'A' attached hereto and forming a part hereof.

- (b) For purposes of the Vancouver Island Regional Library on the assessed values of land and improvements taxable for Vancouver Island Regional Library purposes, rates appearing in Column "B" of Schedule 'A' attached hereto and forming a part hereof.
- (c) For purposes of the Regional District of Nanaimo on the assessed value of land and improvements taxable for Regional District of Nanaimo purposes, rates appearing in Column "C" of Schedule 'A' attached hereto and forming a part hereof.
- (d) For purposes of the Nanaimo Regional Hospital District on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "D" of Schedule 'A' attached hereto and forming a part hereof.

#### **Parcel Taxes**

- 4. For the year 2024 there are hereby levied parcel taxes as listed below on all parcels of land as classified into Groups with explanations identified under 'Interpretation'.
  - (a) B1: a tax of \$355.00 per parcel for domestic waterworks supply
  - (b) P2: a tax of \$246.00 per parcel for Sanitary Sewer Collection System Phase 2 Local Area Service
  - (c) P3: a tax of \$483 per parcel for Sanitary Sewer Collection System Phase 3 Local Area Service
  - (d) K1: a tax of \$602.00 per parcel for Knarston Creek Overflow Local Area Service

# **Due Date & Penalty**

- 5. The aforementioned taxes are due and payable on or before the 2<sup>th</sup> day of July, 2024 and to all current taxes remaining unpaid after the said due date a penalty shall be added at the following percentage:
  - (a) After July 2<sup>th</sup> a penalty equal to 2% of the outstanding current year balance as of the due date shall be added to the balance due.
  - (b) A further penalty equal to 8% of the outstanding current year balance after September 30<sup>th</sup> shall be added to the balance due.
  - (c) In the event that either penalty dates are a Saturday, Sunday, or statutory holiday, the penalty shall be added to the balance due on the business day immediately following the Saturday, Sunday or statutory holiday.

In addition, taxes remaining unpaid on the 31st day of December following the date upon which the taxes are levied shall bear interest at the rate prescribed by the Lieutenant Governor in Council as per section 245 of the *Community Charter*, until paid or recovered. The interest is from day to day deemed part of the taxes and a reference to taxes is deemed to include all interest so added.

6. "District of Lantzville 2022 Tax Rates Bylaw No. 305, 2022" and any amendments thereto are hereby repealed.

**READ A FIRST TIME** this 10<sup>th</sup> day of April, 2024.

**READ A SECOND TIME** this 10<sup>th</sup> day of April, 2024.

READ A THIRD TIME this 10th day of April, 2024.

ADOPTED this 24th day of April, 2024.

| ORIGINAL SIGNED                |                     |
|--------------------------------|---------------------|
| Mark Swain, Mayor              |                     |
| ORIGINAL SIGNED                |                     |
| Delcy Wells, Director of Corpo | rate Administration |

### SCHEDULE 'A'

# DISTRICT OF LANTZVILLE BYLAW NO. 367

LEVYING OF RATES FOR GENERAL MUNICIPAL, LIBRARY, REGIONAL DISTRICT, and REGIONAL HOSPITAL PURPOSES FOR THE YEAR 2024

## Tax Rates (Dollars of Tax per \$1,000 of Value)

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| PROPERTY<br>CLASS         | GENERAL<br>MUNICIPAL | LIBRARY | REGIONAL<br>DISTRICT | REGIONAL<br>HOSPITAL |
|---------------------------|----------------------|---------|----------------------|----------------------|
| Residential               | 1.3946               | 0.1324  | 0.6121               | 0.4511               |
| Utilities                 | 36.3991              | 3.4556  | 2.1424               | 1.5789               |
| Light Industry            | 9.7622               | 0.9268  | 2.0811               | 1.5337               |
| Business / Other          | 5.2298               | 0.4965  | 1.4996               | 1.1052               |
| Managed Forest            | 16.7352              | 1.5888  | 1.8363               | 1.3533               |
| Recreational / Non-Profit | 2.4406               | 0.2317  | 0.6121               | 0.4511               |
| Farm                      | 1.8130               | 0.1721  | 0.6121               | 0.4511               |