

**DISTRICT OF SECHELT**

**BYLAW NO. 226, 1994**

**A Bylaw to impose a parcel tax on owners of land  
under the provisions of Section 482 of the  
Municipal Act**

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**WHEREAS** the Council of the District of Sechelt (the "District") is empowered to impose and levy a parcel tax to meet the costs of works and services that benefit land within the municipality;

**AND WHEREAS** certain costs have been or will be incurred by the District providing sanitary trunk sewer services (the "Service") to the lands defined by Western Sechelt Sanitary Sewer Trunk Specified Area Establishment and Loan Authorization Bylaw No. 153, 1992 (the "Service Area").

**AND WHEREAS** it is deemed desirable and expedient to impose and levy a parcel tax on land benefitting from such Service to meet the costs of the Service;

**NOW THEREFORE** the Council of the District of Sechelt in open meeting assembled enacts as follows:

**1. CITATION:**

This bylaw may be cited as "Sanitary Sewer Parcel Tax Bylaw No. 226, 1994".

**2. DEFINITIONS:**

In this bylaw, unless the context otherwise requires:

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

"Group of Parcels" means where a building or other improvement extends over more than one parcel of land, those parcels if contiguous may be treated by the Collector as one parcel and assessed accordingly.

**3. PARCEL TAX LEVY:**

(1) A tax shall be levied on each parcel or group of parcels of real property within the "Service Area".

- (2) The annual parcel tax shall be in the amount of Forty Two Dollars and Ninety-Two Cents (\$42.92) per parcel or group of parcels and shall be in force and be effective until the complete discharge and satisfaction by the District of all obligations presently incurred and to be incurred, in respect of the "Service".

4. **COMMUTED VALUE OPTION**

- (1) The commuted value shall be the amount payable under Section 3(2) discounted to present value.
- (2) In order to take advantage of the commuted value option, payment in full must be received not later than thirty (30) days after the authentication of the Frontage Tax Assessment Roll by the Court of Revision.

READ A FIRST TIME THIS 16th DAY OF FEBRUARY, 1994

READ A SECOND TIME THIS 16th DAY OF FEBRUARY, 1994.

READ A THIRD TIME THIS 16th DAY OF FEBRUARY, 1994

RECONSIDERED AND FINALLY ADOPTED THIS 2nd DAY OF MARCH, 1994.

  
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Acting Mayor

  
\_\_\_\_\_  
Municipal Clerk

I certify this to be a true and accurate copy of "Sanitary Sewer Parcel Tax Bylaw No. 226, 1994".

  
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Municipal Clerk

