

**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:

Title

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".

Parcel

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.

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

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

<u>Effective Date</u>	<u>Jan. 1/07</u>	<u>Jan. 1/08</u>	<u>Jan. 1/09</u>	<u>Jan. 1/10</u>	<u>Jan. 1/11</u>
Per taxable parcel	\$15.05	\$17.55	\$9.80	\$12.30	\$10.00

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

Mayor

Director of Corporate Administration

I hereby certify that the above is a true and correct copy of "District of Lantzville Regional Parks and Trails Parcel Tax and Assessment Roll Preparation Bylaw No. 56, 2007" as adopted by Council of the District of Lantzville on the 10th day of April, 2007.

Director of Corporate Administration