

# SKEENA-QUEEN CHARLOTTE REGIONAL DISTRICT

## BYLAW NO. 517-2008

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Being a Bylaw to Authorize the Preparation of a Parcel Tax Roll for the Sandspit Water System Service Area as per sec.806.1 of the *Local Government Act*.

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**WHEREAS** the Board of the Regional District has adopted the “Sandspit Water Service Establishment Bylaw No. 469-2005 for the provision of a water system within a portion of Electoral Area E;

**AND WHEREAS** the Regional District may recover the cost of the service through a parcel tax pursuant to section 803. (1) of the *Local Government Act*;

**AND WHEREAS**, pursuant to section 806.1(2) of the *Local Government Act*, the Board must, by bylaw, provide for the preparation of a parcel tax roll for the service area;

**NOW THEREFORE**, the Board of the Skeena-Queen Charlotte Regional District, in open meeting assembled enacts as follows:

### 1. CITATION

This Bylaw may be cited for all purposes as the “Skeena-Queen Charlotte Regional District Sandspit Water Service Parcel Tax Roll Bylaw No. 517-2008”.

### 2. PARCEL

In this bylaw, unless the context otherwise requires:

“**Parcel**” means any lot, block or other area in which land is held or into which it is subdivided but does not include a highway.

“**Group of Parcels**” means where a building or other improvement extends over more than one parcel of land and those parcels, if contiguous, are treated by the Assessor as one parcel and assessed accordingly.

### 3. PARCEL TAX ROLL

Beginning in the year 2009 and annually thereafter there shall be caused to be prepared a Parcel Tax Roll, to be known as the Sandspit Water System Service Area Parcel Tax Roll, containing all taxable parcels of real property within the boundary of the Sandspit Water System Service Area which are capable of being connected to the water system or which are deemed to abut on the said water system.

### 4. PARCEL TAX

A Parcel Tax may be imposed annually on the basis of a single amount for each parcel included in the Sandspit Water System Service Area Parcel Tax Roll to assist in recovering the annual cost of providing the water service.

**5. PARCEL TAX REVIEW PANEL**

The Parcel Tax Roll and every revision thereof shall be considered and dealt with by a Parcel Tax Review Panel appointed pursuant to section 204 of the *Community Charter*.

**6. PARCEL TAX REVIEW PANEL JURISDICTION**

The jurisdiction, duties and procedures of the Parcel Tax Review Panel shall be as set forth in sections 205 and 206 of the *Community Charter*.

READ A FIRST TIME THIS 18th day of October, 2008.

READ A SECOND TIME THIS 18th day of October, 2008.

READ A THIRD TIME THIS 18th day of October, 2008.

**RECONSIDERED, PASSED AND ADOPTED** this 18th day of October, 2008.

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Chair

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Secretary