

THE CORPORATION OF THE DISTRICT OF SUMMERLAND

BYLAW NUMBER 2000-028

**A BYLAW TO IMPOSE A PARCEL TAX ON OWNERS OF LAND
UNDER THE PROVISIONS OF SECTION 431 OF THE
MUNICIPAL ACT**

WHEREAS the Council of the Corporation of the District of Summerland is empowered by the Municipal Act to impose and levy a parcel tax to meet the cost of works and services that benefit land within the sewer specified area of the municipality;

AND WHEREAS certain costs have been incurred by the Corporation of the District of Summerland providing sewer services to land within its boundaries:

AND WHEREAS it is deemed desirable and expedient to impose and levy a parcel tax on land benefitting from such service to meet such costs:

NOW THEREFORE the Council of the Corporation of the District of Summerland in open meeting assembled enacts as follows:

1. 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.

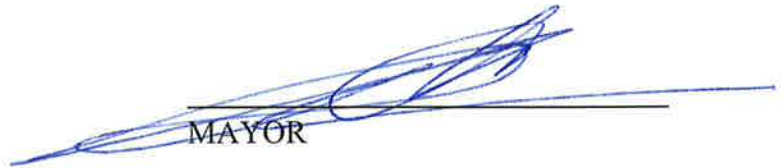
“Group of Parcels” means where a building or other improvement extends over more than one parcel of land, those parcels if contiguous may be treated by the Assessor as one parcel and assessed accordingly.

2. A tax shall be levied on each parcel or group of parcels of real property within the Corporation of the District of Summerland which is capable of being connected to the sewer system or which is deemed to abut on the said sewer system.
3. The annual tax shall be in the amount of Two Hundred Dollars (\$200.00) per parcel or group of parcels.
4. The Parcel Tax imposed under the provisions of this Bylaw is hereby waived/lessened in respect to real property, any present or previous owner or present occupier of which has constructed at his own expense a portion of the sewerage or drainage system of the municipality; or has paid all debt and debt charges, including interest, in respect of that portion of the sewerage, drainage or sewerage and drainage system of the municipality that serves the real property. Section 575(4).

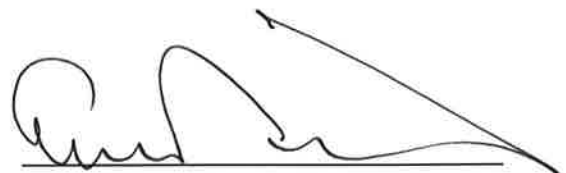
5. This bylaw may be cited as "Parcel Tax Bylaw Number 2000-028".

READ A FIRST, SECOND AND THIRD time this 25th day of April, 2000.

RECONSIDERED, FINALLY PASSED AND ADOPTED, this 8th day of May,
2000.



MAYOR



CLERK