TOWN OF GIBSONS

Bylaw No. 1280

A Bylaw to impose a Water Parcel Tax on parcels of land fronting or connected to the Municipal water system within the Town of Gibsons

WHEREAS it is provided by Section 200 of the *Community Charter* that Council may by bylaw impose a parcel tax upon the owners of land or real property capable of being connected with any water main, whether or not the parcel of land is connected with such water main:

AND WHEREAS it is deemed desirable and expedient to provide for a parcel tax on all parcels of land fronting, or connected to, the Municipal water system within the Town of Gibsons;

NOW THEREFORE the Council of the Town of Gibsons, in open meeting assembled, enacts as follows:

- 1. This Bylaw may be cited as "Water Parcel Tax Bylaw No. 1280, 2020".
- 2. The following Bylaw is hereby repealed:
 - 2.1 Bylaw No.1270, cited as "Water Parcel Tax Bylaw No. 1270, 2019".
- 3. Definitions in this Bylaw include:
 - 3.1 "Parcel" means any lot, block or other area in which real property is held or into which is subdivided; and,
 - 3.2 "Group of Parcels" means where a building or other improvements extends over more than one parcel of land, those parcels if contiguous may be treated by the Collector as one parcel and assessed accordingly.
- 4. There shall be imposed and levied annually on every taxable parcel or group of parcels of land within the Town of Gibsons which is deemed to front, or be connected to, the Municipal water system, a fixed amount of two hundred and fifty-seven dollars and sixty-nine cents (\$257.69) each parcel as shown on a Water Parcel Tax Assessment Roll prepared by the Collector in accordance with Section 203 of the Community Charter.
- 5. The tax so levied shall be placed on the real property tax roll for collection and shall be subject to the like regulations and penalties as taxes on land and improvements for general municipal purposes.

READ a First Time this the	28th	day of	APRIL	, 2020
READ a Second Time this the	28th	day of	APRIL	, 2020
READ a Third Time this the	28th	day of	APRIL	, 2020
ADOPTED this the	5th	day of	MAY	, 2020

William Beamish, Mayor

Lindsey Grist, Corporate Officer