

TOWN OF COMOX

BYLAW NO. 1743

A BYLAW TO IMPOSE A WATER PARCEL TAX

WHEREAS the *Community Charter* allows a Council, by bylaw, to impose a parcel tax to provide all or part of the funding for a service;

AND WHEREAS the Council of the Town of Comox wishes to recover a portion of the costs of the Town's water service through a parcel tax;

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

1. Title

This bylaw may be cited for all purposes as the "Comox Water Parcel Tax Bylaw, 2013".

2. Definitions

In this Bylaw, unless the context otherwise requires

- (1) "Council" means the Council of the Town of Comox;
- (2) "Town" means the Town of Comox.

3. Parcel Tax for the Comox Water Service

- (1) Council hereby imposes a parcel tax for the Comox water service, for calendar year 2013 and all subsequent years.
- (2) The Comox Water Parcel Tax Roll shall be used for imposition of this parcel tax.
- (3) This parcel tax shall be levied as a single amount for each parcel that is on the parcel tax roll for the year.
- (4) The amount of this parcel tax shall be forty-five (\$45.00) dollars per parcel per year.

4. Exemption

- (1) Parcels that have no opportunity to connect to the Comox water service are exempt from this parcel tax.
- (2) Strata parcels used only for storage.

5. Repeal

- (1) Bylaw No. 1544 “Comox Water Parcel Tax Bylaw, 2006” is hereby repealed.

6. Adoption

- (1) READ A FIRST, SECOND AND THIRD time this 20th day of February, 2013
- (2) ADOPTED this 6th day of March, 2013

“Paul Ives”
MAYOR

“Richard Kanigan”
CORPORATE OFFICER