

**TOWN OF COMOX**

**BYLAW NO. 1744**

**A BYLAW TO IMPOSE A SANITARY SEWER PARCEL TAX**

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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 sanitary sewer 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 Sanitary Sewer 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 Sanitary Sewer Service**

- (1) Council hereby imposes a parcel tax for the Comox sanitary sewer service, for calendar year 2013 and all subsequent years.
- (2) The Comox Sanitary Sewer 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 sanitary sewer service are exempt from this parcel tax.
- (2) Strata parcels used only for storage.

**5. Repeal**

- (1) Bylaw No. 1610 “Comox Sanitary Sewer Parcel Tax Bylaw, 2008” is hereby repealed.

**6. Adoption**

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

*“Paul Ives”*

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MAYOR

*“Richard Kanigan”*

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CORPORATE OFFICER