TOWN OF COMOX

BYLAW NO. 1783

A BYLAW TO AMEND THE KYE BAY WATER AND SEWER SERVICE DEBT REPAYMENT PARCEL TAX BYLAW FOR THE YEARS 2015 THROUGH 2018

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 "Kye Bay Water and Sewer Service Debt Repayment Parcel Tax Bylaw Amendment No. 1, 2014".

2. Amendment

The Kye Bay Water and Sewer Service Debt Repayment Parcel Tax Bylaw, 2013 (Bylaw No. 1757) is hereby amended as follows:

(a) By deleting the following text immediately following the words "For 2014" in subsection 3(a):

"and subsequent years"

(b) By deleting the following text immediately following the words "For 2014" in subsection 3(b):

"and subsequent years"

(c) By adding subsection 3(c) with the following text:

"For the years 2015 through 2018 the annual parcel tax for the repayment of debt of the Kye Bay Water Service shall be Three Hundred Twelve dollars (\$312.00) per parcel."

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(d) By adding subsection 3(d) with the following text:

"For the years 2015 through 2018 the annual parcel tax for the repayment of debt of the Kye Bay Sewer Service shall be Three Hundred Fifty Five dollars (\$355.00) per parcel."

3. Adoption

(1)	READ A FIRST, SECOND AND THIRD time this	^{7th} day of May, 2014
(2)	ADOPTED this	21st day of May, 2014

"Paul Ives"	
MAYOR	
<u>"Richard Kanigan"</u>	
CORPORATE OFFICER	

TOWN OF COMOX

BYLAW NO. 1757

A BYLAW TO REVISING PARCEL TAXES TO REPAY THE DEBT ON THE KYE BAY WATER AND SEWER SERVICES

WHEREAS the Town of Comox has levied parcel taxes on properties in Kye Bay since 2004 to repay the debt incurred providing water and sanitary sewer local services;

AND WHEREAS the property owners of 48 parcels of land made commutation payments to the Town in 2003 in lieu of having to pay these parcel taxes over the term of the debenture debt (2004 – 2023);

AND WHEREAS the Municipal Finance Authority is providing the Town of Comox a repayment opportunity when the debenture is refinanced, and the owners of five (5) additional parcels of land have offered commutation payments to the Town so they would not have to pay these parcel taxes over the remaining term of the debenture debt (2014 – 2023);

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

1. TITLE:

This bylaw may be cited as "Kye Bay Water and Sewer Service Debt Repayment Parcel Tax Bylaw, 2013".

2. **ESTABLISHMENT OF PARCEL TAXES:**

- a) Parcel taxes shall be levied for each of the Kye Bay Water Service and the Kye Bay Sewer Service in order to repay the debt incurred on behalf of those services, for as long as debt repayments are required.
- b) Each parcel of land within those services shall be subject to each of these parcel taxes, unless the parcel taxes were commuted by payment of Thirteen Thousand dollars (\$13,000.00) to the Town of Comox in 2003 or payment of Seven Thousand Two Hundred Sixty dollars (\$7,260.00) to the Town of Comox in September 2013, which parcels are listed on Schedule "A" attached to and forming part of this bylaw.
- c) For greater clarity, Schedule "B" attached to and forming part of this bylaw lists the parcels subject to these taxes at the time of adoption of this bylaw.
- d) Should a parcel, for which a commutation payment was received, be subsequently subdivided or converted to multiple parcels, only one of the resultant parcels will be deemed to have been commuted, and it will be the responsibility of the Financial Officer to determine which of the parcels is so deemed. The remaining parcel(s) would thereafter be subject to the Parcel Taxes established in this bylaw.

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3. **AMOUNTS OF THE PARCEL TAXES:**

- For 2014 and subsequent years the annual parcel tax for the repayment of debt a) of the Kye Bay Water Service shall be Three Hundred Ninety Five dollars (\$395.00) per parcel.
- b) For 2014 and subsequent years the annual parcel tax for the repayment of debt of the Kye Bay Sewer Service shall be Four Hundred Fifty dollars (\$450.00) per parcel.

4. **REPEALING PRIOR PARCEL TAX RATES:**

The Kye Bay Water and Sewer Service Debt Repayment Parcel Tax Bylaw, 2005 (Bylaw No. 1457) is hereby repealed.

5. **ADOPTION:**

16th day of October, 2013 READ A FIRST, SECOND AND THIRD time this 6th day of November, 2013 **ADOPTED** this

> "Paul Ives" MAYOR

"Richard Kanigan" **CORPORATE OFFICER**

BYLAW NO. 1757 SCHEDULE "A"

PARCELS COMMUTED IN 2005 (\$13,000 paid to Town of Comox): PID Street # Street Name Legal Description of Property:

PID		Street Name	Legal Description of Property:
000-759-708	1400E	KYE BAY RD	Lot 1, Plan 783SP, District Lot 93, Comox Land District, UE 1916/10000 UI
000-475-858	1400C	KYE BAY RD	Lot 3, Plan 783SP, District Lot 93, Comox Land District, UE 2021/10000 UI
000-475-866	1400B	KYE BAY RD	Lot 4, Plan 783SP, District Lot 93, Comox Land District, UE 2021/10000 UI
000-122-602	486	WINSLOW RD	Lot 8, Block 1, Plan 3739, District Lot 93, Comox Land District
006-122-990	496	WINDSLOW RD	Lot 1, Block 2, Plan 3739, District Lot 93, Comox Land District, AND DL 208.
006-076-068	504	WINDSLOW RD	Lot 3, Block 2, Plan 3739, District Lot 93, Comox Land District
006-123-104	508	WINDSLOW RD	Lot 4, Block 2, Plan 3739, District Lot 93, Comox Land District, AND DL 208.
001-938-959	518	WINDSLOW RD	Lot 6, Block 2, Plan 3739, District Lot 93, Comox Land District
000-927-066	469	WINDSLOW RD	Lot 4, Block 4, Plan 3739, District Lot 93, Comox Land District
006-124-011	491	WINDSLOW RD	Lot 8, Block 4, Plan 3739, District Lot 93, Comox Land District, AND DL 208
006-124-038	495	WINDSLOW RD	Lot 9, Block 4, Plan 3739, District Lot 93, Comox Land District, AND DL 208
006-124-101	501	WINDSLOW RD	Lot 10, Block 4, Plan 3739, District Lot 93, Comox Land District, & DL 208
000-165-131	507	WINDSLOW RD	Lot 12, Block 4, Plan 3739, District Lot 93, Comox Land District
006-124-518	537	WINDSLOW RD	Lot 18, Block 4, Plan 3739, District Lot 93, Comox Land District
005-494-826	539	WINDSLOW RD	Lot 19, Block 4, Plan 3739, District Lot 93, Comox Land District, & DL 208
001-736-876	543	WINDSLOW RD	Lot 20, Block 4, Plan 3739, District Lot 93, Comox Land District, & DL 208
006-124-569	553	WINDSLOW RD	Lot 22, Block 4, Plan 3739, District Lot 93, Comox Land District, AND D L 208
006-124-585	557	WINDSLOW RD	Lot 23, Block 4, Plan 3739, District Lot 93, Comox Land District, & DL 208
006-124-607	565	WINDSLOW RD	Lot 24, Block 4, Plan 3739, District Lot 208, Comox Land District
000-907-901	567	WINDSLOW RD	Lot 25, Block 4, Plan 3739, District Lot 208, Comox Land District, Except Plan 913 RW
004-372-379	1469	KYE BAY RD	Lot 14A, Plan 4276, District Lot 93, Comox Land District
005-582-440	276	LONGVIEW RD	Lot D, Plan 8620, District Lot 93, Comox Land District
000-351-946	272	LONGVIEW RD	Lot E, Plan 8620, District Lot 93, Comox Land District
004-309-723	261	LONGVIEW RD	Lot 1, Plan 18657, District Lot 93, Comox Land District, Except Plans 24459 & 25746
003-030-857	1520	KYE BAY RD	Lot A, Plan 24459, District Lot 93, Comox Land District
003-030-865	1530	KYE BAY RD	Lot B, Plan 24459, District Lot 93, Comox Land District
001-150-162	290	LONGVIEW RD	Lot 1, Plan 31627, District Lot 93, Comox Land District
001-150-189	282	LONGVIEW RD	Lot 3, Plan 31627, District Lot 93, Comox Land District
001-077-864	540	WINDSLOW RD	Lot A, Plan 32276, District Lot 93, Comox Land District
001-077-929	554	WINDSLOW RD	Lot D, Plan 32276, District Lot 93, Comox Land District, & DL 208
001-077-937	564	WINDSLOW RD	Lot F, Plan 32276, District Lot 93, Comox Land District, & DL 208
001-077-945	566	WINDSLOW RD	Lot G, Plan 32276, District Lot 208, Comox Land District
000-296-716	258	LONGVIEW RD	Lot B, Plan 34596, District Lot 93, Comox Land District
000-395-111	1478	KYE BAY RD	Lot A, Plan 36298, District Lot 93, Comox Land District
000-395-137	1498	KYE BAY RD	Lot C, Plan 36298, District Lot 93, Comox Land District
000-020-249	528	WINDSLOW RD	Lot A, Plan 39895, District Lot 93, Comox Land District
000-020-257	522	WINDSLOW RD	Lot B, Plan 39895, District Lot 93, Comox Land District
014-324-253	476	WINDSLOW RD	Lot A, Plan 48731, District Lot 93, Comox Land District
014-324-261	475	WINDSLOW RD	Lot B, Plan 48731, District Lot 93, Comox Land District
014-324-270	471	WINDSLOW RD	Lot C, Plan 48731, District Lot 93, Comox Land District
025-877-209	1428	KYE BAY RD	Lot 1, Plan VIP 75402, District Lot 93, Comox Land District
025-677-446	1444	KYE BAY RD	Lot 1, Plan VIP 75404, District Lot 93, Comox Land District
025-677-497	1452	KYE BAY RD	Lot A, Plan VIP 75405, District Lot 93, Comox Land District
025-677-667	1468	KYE BAY RD	Lot 1, Plan VIP 75406, District Lot 93, Comox Land District
001-193-961	598	WINDSLOW RD	Lot A, Plan 31006, District Lot 208, Comox Land District
001-193-970	592	WINDSLOW RD	Lot B, Plan 31006, District Lot 208, Comox Land District
017-681-847	588	WINDSLOW RD	Lot A, Plan 16085EF, District Lot 208, Comox Land District
025-677-110	1418	KYE BAY RD	Lot 1, Plan VIP 75401, District Lot 93, Comox Land District

PARCELS COMMUTED IN 2013 (\$7,260 paid to Town of Comox):

PID	Street #	Street Name	Legal Description of Property:
006-123-007	500	WINDSLOW RD	Lot 2, Block 2, Plan 3739, District Lot 93, Comox Land District
006-124-151	505	WINDSLOW RD	Lot 11, Block 4, Plan 3739, District Lot 93, Comox Land District
003-694-615	1551	KYE BAY RD	Lot 1, Plan 25746, District Lot 93, Comox Land District
000-395-129	1488	KYE BAY RD	Lot B, Plan 36298, District Lot 93, Comox Land District
025-677-225	1438	KYE BAY RD	Lot A, Plan VIP 75403, District Lot 93, Comox Land District

BYLAW NO. 1757 SCHEDULE "B"

Kye Bay Parcels Subject to Parcel Taxation (2014 to 2023)

PARCEL's FOLIO#	PID(s)	Street #	Street Name	Legal Description of Property:
01100.122	000-475-840	1400D	KYE BAY RD	Lot 2, Plan 783SP, District Lot 93, Comox Land District, UE 2021/10000 UI
01100.128	000-475-882	1400A	KYE BAY RD	Lot 5, Plan 783SP, District Lot 93, Comox Land District, UE 2021/10000 UI
01100.132	001-476-947	468	WINSLOW RD	Lot 5, Block 1, Plan 3739, District Lot 93, Comox Land District, & DL 208
01100.144	006-123-155	514	WINDSLOW RD	Lot 5, Block 2, Plan 3739, District Lot 93, Comox Land District
01100.148	006-123-368	536	WINDSLOW RD	Lot 9, Block 2, Plan 3739, District Lot 93, Comox Land District, & DL 208
also includes:	006-123-503	536	WINDSLOW RD	This is a strip of land at the edge of the property described above
01100.154	006-123-970	483	WINDSLOW RD	Lot 7, Block 4, Plan 3739, District Lot 93, Comox Land District
01100.166	024-988-855	521	WINDSLOW RD	Lot A, Block 4, Plan 26271ES, District Lot 93, Comox Land District
01100.168	000-773-034	531	WINDSLOW RD	Lot 17, Block 4, Plan 3739, District Lot 93, Comox Land District
01100.176	006-124-542	547	WINDSLOW RD	Lot 21, Block 4, Plan 3739, District Lot 93, Comox Land District, AND D L 208
01100.202	001-150-171	286	LONGVIEW RD	Lot 2, Plan 31627, District Lot 93, Comox Land District
01100.208	001-077-881	544	WINDSLOW RD	Lot B, Plan 32276, District Lot 93, Comox Land District
01100.210	001-077-902	548	WINDSLOW RD	Lot C, Plan 32276, District Lot 93, Comox Land District
01100.214	000-845-850	560	WINDSLOW RD	Lot E, Plan 32276, District Lot 93, Comox Land District, & DL 208
01100.220	000-296-686	266	LONGVIEW RD	Lot A, Plan 34596, District Lot 93, Comox Land District
01100.230	000-395-145	1514	KYE BAY RD	Lot D, Plan 36298, District Lot 93, Comox Land District
01100.236	002-249-685	1517	KYE BAY RD	Lot 1, Plan 42626, District Lot 93, Comox Land District
01100.238	002-249-693	1533	KYE BAY RD	Lot 2, Plan 42626, District Lot 93, Comox Land District
01100.246	014-584-328	1545	KYE BAY RD	Lot 1, Plan 48936, District Lot 93, Comox Land District
01100.248	014-584-344	1549	KYE BAY RD	Lot 2, Plan 48936, District Lot 93, Comox Land District
01100.250	024-973-149	281	LONGVIEW RD	Lot A, Plan VIP72074, District Lot 93, Comox Land District
also includes:	006-068-740		LONGVIEW RD	Parcel A, Plan 2751N of Lot 13, District Lot 93, Comox Land District
01100.266	000-092-002	590	WINDSLOW RD	Lot 1, Plan 31228, District Lot 208, Comox Land District
01100.270	001-143-778	571	WINDSLOW RD	Lot 1, Plan 31653, District Lot 208, Comox Land District

Please note that the following lot was not commuted, but neither is it taxable (at this time) because BC Assessment has listed it on the same folio as a lot that was commuted.

If it becomes listed on its own folio at any time, it becomes subject to parcel taxes like the parcels above.

part of 01100.262 003-812-413 599 WINDSLOW RD Lot 10, Plan 4023, District Lot 208, Comox Land District