

TOWN OF COMOX

BYLAW NO. 2039

A BYLAW TO IMPOSE A SANITARY SEWER AND 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 sanitary sewer service and 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 Sanitary Sewer and Water Parcel Tax Bylaw No. 2039".

2. Definitions

In this Bylaw, unless the context otherwise requires

- (a) "Council" means the Council of the Town of Comox;
- (b) "Comox Sanitary Sewer Parcel Tax" means the parcel tax for the capital costs related to the sanitary sewer service.
- (c) "Comox Water Service Parcel Tax" means the parcel tax for the capital costs related to the water service.
- (d) "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 years 2025, 2026, 2027, 2028, 2029 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 the Comox Sanitary Sewer Parcel Tax shall be the following:

- (1) 2025: Eighty dollars (\$80) per parcel per year,
- (2) 2026: Eighty dollars (\$80) per parcel per year,
- (3) 2027: Eighty-five dollars (\$85) per parcel per year,
- (4) 2028: Ninety dollars (\$90) per parcel per year,
- (5) 2029 and all subsequent years: Ninety-five dollars (\$95) per parcel per year.

4. Sanitary Sewer Service Exemption

- (1) Parcels that have no opportunity to connect to the Comox sanitary sewer service are exempt from the Comox Sanitary Sewer Parcel Tax.
- (2) Strata parcels used only for storage are exempt from the Comox Sanitary Sewer Parcel Tax.

5. Parcel Tax for the Comox Water Service

- (1) Council hereby imposes a parcel tax for the Comox water service, for calendar years 2025, 2026, 2027, 2028, 2029 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 the Comox Water Service Parcel Tax shall be the following:
 - (1) 2025: Eighty-five dollars (\$85) per parcel per year,
 - (2) 2026: Ninety dollars (\$90) per parcel per year,
 - (3) 2027: One hundred and five dollars (\$105) per parcel per year,
 - (4) 2028: One hundred and ten dollars (\$110) per parcel per year,
 - (5) 2029 and all subsequent years: One hundred and fifteen dollars (\$115) per parcel per year.

6. Water Service Exemption

- (1) Parcels that have no opportunity to connect to the Comox water service are exempt from the Comox Water Service Parcel Tax.
- (2) Strata parcels used only for storage are exempt from the Comox Water Service Parcel Tax.

7. Repeal

(1) Bylaw No. 2029 "Comox Sanitary Sewer and Water Parcel Tax Bylaw No. 2029" is hereby repealed.

8. Adoption

READ A FIRST, SECOND AND THIRD time this 20th day of November, 2024.

ADOPTED this 4th day of December, 2024.



MAYOR



CORPORATE OFFICER