

DISTRICT OF CHETWYND

WATER PARCEL TAX BYLAW NO. 975, 2012

Being a Bylaw to impose a water parcel tax on parcels of land fronting or connected to the municipal water system within the District of Chetwynd.

WHEREAS The Council of the District of Chetwynd is empowered by the *Community Charter* to Impose and levy a water parcel tax to meet the costs of works and services that benefit land within the municipality;

AND WHEREAS Certain costs have been incurred by the municipality in providing water services to lands within its boundaries;

AND WHEREAS It is deemed desirable and expedient to impose and levy a water parcel tax based on the taxable area of the parcel, on land and real property benefiting from such services to meet such costs;

NOW THEREFORE the Council of the District of Chetwynd in open meeting assembled enacts as follows:

1. DEFINITIONS

1.1 In this bylaw, unless the context otherwise requires,

“**actual area**” means the area of a parcel, measured in square meters, which actually abuts on the work or highway;

“**assessor**” means the Tax Collector for the District of Chetwynd;

“**certain costs**” means the costs for transmission and distribution, service connections and water main breaks;

“**public water line**” means a water distribution system owned by the municipality or installed or caused to be installed by the municipality;

“**taxable area**” means the actual area of the parcel in respect of which parcel the area parcel tax is levied for the work or service;

“total actual area” means the sum of the actual areas of the parcels of land which actually abut on the work or highway;

“total taxable area” means the sum of the taxable area of the parcel of land which actually abut or are deemed to abut on the work or highway.

2. TAXATION REQUIREMENTS

2.1 A tax shall be and is hereby imposed upon the owners of land or real property within the municipality which is capable of being connected with any water main, whether or not the parcel of land is connected with such water main; the aforesaid tax shall be referred to as the ‘water parcel tax’, and shall be as shown on the Water Parcel Tax Assessment Roll prepared by the collector in accordance with Section 203 of the *Community Charter*.

2.2 The water parcel tax shall be levied in each year on each parcel of land aforementioned and the amount thereof, except as otherwise provided in the bylaw, will be the product of the taxable area of the parcel and the annual rate.

2.3 The tax as 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.

3. PUBLIC WATER LINES

3.1 The annual rate per square meter of taxable area of parcels on land abutting public water lines shall be as per Schedule” A” attached to this bylaw.

3.2 The maximum taxable area for parcels having an actual area greater than one thousand, two hundred and fifty (1,250) square meters shall be 1,250 square meters.

3.3 In the case of multi-family, multi-level dwellings which are strata title units, the taxable area per unit shall be the actual area of the complex divided equally among the units.

4. EFFECTIVE DATE

4.1 This bylaw comes into force and effect as of and from the 1st day of January, 2013.

5. REPEAL

5.1 “Water System Frontage Tax Repealing By-Law No. 136, 1974” and all amendments thereto are hereby repealed, effective the 1st day of January, 2013.

6. CITATION

6.1. This bylaw shall be cited for all purposes as the “District of Chetwynd Water Parcel Tax Bylaw No. 975, 2012”.

READ A FIRST TIME THIS 3rd day of December, 2012

READ A SECOND TIME THIS 3rd day of December, 2012

READ A THIRD TIME THIS 3rd day of December, 2012

RECONSIDERED AND
ADOPTED THIS 17th day of December, 2012

Mayor

Director of Corporate Administration

**DISTRICT OF CHETWYND
WATER PARCEL TAX BYLAW NO. 975, 2012**

SCHEDULE "A"

FEES AND CHARGES

Annual rate per square meter	Two point one three cents (\$0.0213)
------------------------------	--------------------------------------