

QUALICUM BAY – HORNE LAKE WATERWORKS DISTRICT
BYLAW NO. 167

A bylaw for imposing taxes upon lands in the improvement district and to provide for imposing a percentage addition to encourage prompt payment thereof.

The Trustees of **Qualicum Bay – Horne Lake Waterworks** District ENACT AS FOLLOWS:

1. **For the year 2019, there is hereby levied the following taxes:**
 - a. A tax of \$150.00 on all parcels of land classified into Group PT1.
 - b. A tax of \$225.00 on all parcels of land classified into Group PT2.
 - c. A tax of \$300.00 on all parcels of land classified into Group PT3.
 - d. A tax of \$230.00 on all parcels of land classified into Group PT4.
 - e. A tax of \$350.00 on all parcels of land classified into Group PT5.
 - f. A tax of \$150.00 on all parcels of land classified into Group PT6.
 - g. A tax of \$400.00 on all parcels of land classified into Group PT7.

In addition each parcel will pay a renewal reserve tax of:

- h. A tax of \$215.00 on all parcels of land classified into Group PT1.
- i. A tax of \$275.00 on all parcels of land classified into Group PT2.
- j. A tax of \$380.00 on all parcels of land classified into Group PT3.
- k. A tax of \$300.00 on all parcels of land classified into Group PT4.
- l. A tax of \$400.00 on all parcels of land classified into Group PT5.
- m. A tax of \$215.00 on all parcels of land classified into Group PT6.
- n. A tax of \$400.00 on all parcels of land classified into Group PT7.

All monies collected as Parcel tax shall be deposited in a special account separate from all other funds of the District, identified as the Renewal Reserve Fund and deposits in this account, plus all interest or earnings thereof shall be disbursed only for the replacement, upgrading or renewal of existing works.

2. The aforementioned taxes shall be due and payable on or before the 1st day of July 2019 and shall have 12% added to all taxes remaining unpaid after the said date.
3. In addition, taxes remaining unpaid on the 1st day of March next following the date upon which the taxes are levied shall bear interest at the rate prescribed by the Lieutenant Governor in Council under the Taxation (Rural Area) Act, as set out under Section 760 of the *Local Government Act*.
4. Severability: If any section, subsection, clause, or phrase of this bylaw is for any reason held to be invalid by the decision of any court, such section, subsection, clause, or phrase may be severed from the remaining valid and of full force and effect.
5. This bylaw may be cited as the “TAXATION BYLAW, 2019”.

INTRODUCED and given a first reading by the Trustees on the 23th day of October, 2018.

RECONSIDERED and finally passed by the Trustees on the 21st day of November, 2018.

I hereby certify that this is a true copy of Bylaw No. 167.

Chair of the Trustees

Officer