

The following is a consolidated copy of the Baynes Sound, Electoral Areas 'B' and 'C' Parks and greenways service parcel tax bylaw, Bylaw No. 270 and includes the following bylaws:

| <b>Bylaw No.</b> | <b>Bylaw Name</b>                                                                                            | <b>Adopted</b>    | <b>Purpose</b>                                                                                                                                                                                                                                                |
|------------------|--------------------------------------------------------------------------------------------------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 270              | Baynes Sound, Electoral Areas 'B' and 'C' Parks and Greenways Service Parcel Tax Bylaw 2013                  | November 26, 2013 | To establish a parcel tax on owners of land in the Electoral Area A (Baynes Sound), B and C parks and greenways service area pursuant to section 806.1 of the <i>Local Government Act</i>                                                                     |
| 321              | Baynes Sound, Electoral Areas 'B' and 'C' Parks and Greenways Service Parcel Tax Bylaw 2013, Amendment No. 1 | February 25, 2014 | To amend the Baynes Sound, Electoral Areas 'B' and 'C' parks and greenways parcel tax bylaw to enable an application process to exempt properties from the parks parcel tax that are in the Agricultural Land Reserve, are contiguous and have the same owner |

**This bylaw may not be complete due to pending updates or revisions and therefore is provided for reference purposes only. Titles and whereas clauses may be different than in original bylaws to make this consolidated version more clear and identify historical changes and conditions. THIS BYLAW SHOULD NOT BE USED FOR ANY LEGAL PURPOSES. Please contact the corporate legislative officer at the Comox Valley Regional District to view the complete bylaw when required.**

**COMOX VALLEY REGIONAL DISTRICT**

**BYLAW NO. 270**

**A bylaw to establish a parcel tax on owners of land in the Electoral Area A (Baynes Sound), B and C parks and greenways service area pursuant to section 806.1 of the *Local Government Act***

**WHEREAS** the Baynes Sound, Electoral Areas ‘B’ and ‘C’ parks and greenways service is a service of the Comox Valley Regional District established by Bylaw No. 2925 being “Electoral Areas ‘A’, ‘B’ and ‘C’ Parks and Greenways Service Bylaw No. 2925, 2006” adopted on the 27<sup>th</sup> day of November 2006;

**AND WHEREAS** a regional district board is empowered by the *Local Government Act* and *Community Charter* to impose and levy a parcel tax to provide all or part of the funding for a service;

**AND WHEREAS** the board desires to establish a parcel tax for the Baynes Sound, Electoral Areas ‘B’ and ‘C’ parks and greenways service to raise funds for the acquisition and development of parks in the service area;

**NOW THEREFORE** the board of the Comox Valley Regional District in open meeting assembled enacts as follows:

**Definition**

1. In this bylaw, unless the context otherwise requires:
  - (a) “collector” means the officer responsible for the financial administration of the regional district per section 199 of the *Local Government Act*.

**Parcel tax**

2.
  - (a) A parcel tax is imposed upon each parcel within the Baynes Sound, Electoral Areas ‘B’ and ‘C’ parks and greenways service area, which is established by Bylaw No. 2925 being “Electoral Areas ‘A’, ‘B’ and ‘C’ Parks and Greenways Service Bylaw No. 2925, 2006,” as amended from time to time.
  - (b) The Baynes Sound, Electoral Areas ‘B’ and ‘C’ parks and greenways service parcel tax roll shall be used for imposition of this parcel tax.
  - (c) The parcel tax to be levied in each year is \$19 per parcel.
  - (d) The parcel tax is reduced to one charge of \$19 per folio in situations where a folio is made up of more than one parcel and the owner or a previous owner of the parcel has already paid towards the cost of the service.
  - (e) The parcel tax is reduced to one charge of \$19 where the owner of parcels that meet the following three conditions has applied to the regional district to exempt all but one of the parcels from paying the parcel tax and the owner or a previous owner of the parcels has already paid towards the cost of the service
    - i) The parcels are in the Agricultural Land Reserve;
    - ii) The parcels are contiguous; and
    - iii) The parcels have the same owner

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**Effective date**

3. This bylaw comes into effect on January 1, 2014.

**Citation**

This Bylaw No. 270 may be cited as “Baynes Sound, Electoral Areas ‘B’ and ‘C’ Parks and Greenways Service Parcel Tax Bylaw 2013”.