

**MILL BAY WATERWORKS DISTRICT
BYLAW NO. 302
Parcel Tax 2024**

A bylaw for imposing taxes upon the assessed lands in the Mill Bay Waterworks District for 2024 and to provide a percentage addition to encourage prompt payment thereof.

The Trustees of the Mill Bay Waterworks District **ENACT AS FOLLOWS:**

1. That for the year 2024 there are hereby levied the following taxes:
 - A-1) A tax of \$323.13 per parcel on all parcels of land classified into Group A-1 on the Assessment Roll.
 - A-2) A tax of \$323.13 per parcel on all parcels of land classified into Group A-2 on the Assessment Roll.
 - B-1) A tax of \$528.67 per parcel on all parcels of land classified into Group B-1 on the Assessment Roll.
 - B-2) A tax of \$1,057.32 per parcel on all parcels of land classified into Group B-2 on the Assessment Roll.
 - B-3) A tax of \$2,643.29 per parcel on all parcels of land classified into Group B-3 on the Assessment Roll.
 - B-4) A tax of \$4,229.27 per parcel on all parcels of land classified into Group B-4 on the Assessment Roll.
 - B-5) A tax of \$5,815.24 per parcel on all parcels of land classified into Group B-5 on the Assessment Roll.
 - C) There shall be no tax on any parcels classified into Group C on the Assessment Roll.
 - D) There shall be no tax on any parcels classified into Group D on the Assessment Roll.
2. Parcel Taxes are applied to each property in the Mill Bay Waterworks District as per the legal category of land use and described in the MBWD Assessment Bylaw 273. Landowners must notify MBWD if there is a change in land use.
3. That the aforementioned taxes shall be due and payable on or before the twenty eighth (28th) day of June 2024 and a percentage addition of 18% of the amount thereof shall be added to all taxes remaining unpaid after the said date.

4. In addition, taxes remaining unpaid on the 1st day of March following 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 717 of the *Local Government Act*.
5. This bylaw may be cited as the “MBWD Parcel Tax Bylaw 2024”.

INTRODUCED and given first reading by the Trustees on the 12th day of December 2023.

RECONSIDERED and finally passed by the Trustees on the 12th day of December 2023.

Brian Young (Chairperson)

I hereby certify that this is a true copy of Bylaw No. 302 of the Mill Bay Waterworks District passed by the Trustees on the 12th day of December 2023.

Paul Carver (District Manager)

December 12, 2023

Date