MILL BAY WATERWORKS DISTRICT BYLAW NO. 273

Assessment (Parcel Tax Classification)

A Bylaw to provide for the making of the Assessment Roll of the Mill Bay Waterworks District and to determine the basis of the assessment for the same.

The Trustees of the Mill Bay Waterworks District Enact as Follows:

- That in this Bylaw, "parcel" means any lot, block or other areas in which land is held, or into which land is subdivided, and includes two or more contiguous lots owned by the same person and used as one holding.
- 2. That the District Administrator is appointed Assessor and Collector of the District.
- 3. That the District Administrator is directed to make the assessment roll of the District.
- That the basis of the assessment for the said assessment roll shall be parcels of land and the use of said areas of land.
- 5. That the Assessor must classify all lands in the Improvement District into groups as follows:

Group A shall comprise of each and every parcel of land to which water can be supplied from the works of the District on which is situated a dwelling for residential purposes. There are two types of Group A based on land use and system demand.

Group A-1 shall comprise of a parcel of land to which has one PID, one civic address and one dwelling as defined in the Water Tolls and Other Charges Bylaw.

Group A-2 shall comprise of a parcel of land to which has one PID and to which any of the following descriptions apply;

- · More than one civic address:
- More than one dwelling as defined in the Water Tolls and Other Charges Bylaw;
- Used for income-generating accommodation;

Group B shall comprise each and every parcel of land which can be supplied with water from the works of the District and on which is situated a commercial building(s), or motel, or units for habitation or any combination thereof, or which parcel(s) of land is vacant but which has been zoned as commercial land, and contains zero (0) to one hundred forty (140) acres of land. There are five types of Group B based on land use, area, and system demand.

Group B-1 shall comprise of a parcel of land in Group B, which has one PID, one or more civic address or one or more commercial building(s) or unit(s) as defined in the Water Tolls and Other Charges Bylaw and annual water consumption is between 0 and 1,000 M3.

Group B-2 shall comprise of a parcel of land in Group B, which has one PID, one or more one civic address or one or more commercial building(s) or unit(s) as

defined in the Water Tolls and Other Charges Bylaw and annual water consumption is between 1,001 and 2,000 M3.

Group B-3 shall comprise of a parcel of land in Group B, which has one PID, one or more one civic address or one or more commercial building(s) or unit(s) as defined in the Water Tolls and Other Charges Bylaw and annual water consumption is between 2,001 and 5,000 M3.

Group B-4 shall comprise of a parcel of land in Group B, which has one PID, one or more civic address or one or more commercial building(s) or unit(s) as defined in the Water Tolls and Other Charges Bylaw and annual water consumption is between 5,001 and 8,000 M3.

Group B-5 shall comprise of a parcel of land in Group B, which has one PID, one or more civic address or one or more commercial building(s) or unit(s) as defined in the Water Tolls and Other Charges Bylaw and annual water consumption is 8,001 M3 and over.

Group C shall comprise each and every parcel of land within the District to which water can be supplied from the works of the District and is exempt from taxation.

Group D shall comprise each and every parcel of land within the District to which water cannot be supplied from the works of the District and is exempt from taxation.

- 6. That the Assessor is directed to return the said Assessment Roll to the Trustees on or before the 1st day of March.
- 7. That this Bylaw may be cited as the "MBWD Assessment Bylaw".
- 8. This Bylaw is to repeal Bylaw 188.

INTRODUCED and given first reading by the Trustees on the 15th day of October, 2020.

RECONSIDERED and finally passed by the Trustees on the 15th day of October, 2020.

I hereby certify under seal of the Mill Bay Waterworks District that this is a true copy of Bylaw No. 273 of the Mill Bay Waterworks District passed by the Trustees on the 15th day of October, 2020.

Kim Vanderkooy (District Administrator)

Date