DISTRICT OF SECHLT

BYLAW NO. 226, 1994

A Bylaw to impose a parcel tax on owners of land
under the provisions of Section 482 of the
Municipal Act

WHEREAS the Council of the District of Sechelt (the "District") is empowered to
impose and levy a parcel tax to meet the costs of works and services that
benefit land within the municipality;

AND WHEREAS certain costs have been or will be incurred by the District providing
sanitary trunk sewer services (the "Service") to the lands defined by Western
Sechelt Sanitary Sewer Trunk Specified Area Establishment and Loan
Authorization Bylaw No. 153, 1992 (the "Service Area").

AND WHEREAS it is deemed desirable and expedient to impose and levy a parcel tax
on land benefitting from such Service to meet the costs of the Service;

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

1. CITATION:

This bylaw may be cited as "Sanitary Sewer Parcel Tax Bylaw No. 226, 1994".

2. DEFINITIONS:

In this bylaw, unless the context otherwise requires:

"Parcel" means any lot, block or other area in which real property is held or into
which is subdivided.

"Group of Parcels" means where a building or other improvement extends over
more than one parcel of land, those parcels if contiguous may be treated by the
Collector as one parcel and assessed accordingly.

3. PARCEL TAX LEVY:

(1) A tax shall be levied on each parcel or group of parcels of real property
within the "Service Area".
(2) The annual parcel tax shall be in the amount of Forty Two Dollars and Ninety-Two Cents ($42.92) per parcel or group of parcels and shall be in force and be effective until the complete discharge and satisfaction by the District of all obligations presently incurred and to be incurred, in respect of the "Service".

4. **COMMITTED VALUE OPTION**

(1) The commuted value shall be the amount payable under Section 3(2) discounted to present value.

(2) In order to take advantage of the commuted value option, payment in full must be received not later than thirty (30) days after the authentication of the Frontage Tax Assessment Roll by the Court of Revision.

READ A FIRST TIME THIS 16th DAY OF FEBRUARY, 1994


READ A THIRD TIME THIS 16th DAY OF FEBRUARY, 1994


[Signatures]

Acting Mayor

Municipal Clerk

I certify this to be a true and accurate copy of "Sanitary Sewer Parcel Tax Bylaw No. 226, 1994".

Municipal Clerk