



CITY OF COLWOOD

BYLAW NO. 1721

TO COUNCIL
MAY 14, 2018
Final Reading

**A BYLAW TO AUTHORIZE THE LEVYING OF PROPERTY VALUE TAXES TO MEET
MUNICIPAL OBLIGATIONS FOR THE YEAR 2018**

WHEREAS Section 197 of the *Community Charter* requires a Property Tax bylaw be adopted after the Financial Plan bylaw;

NOW THEREFORE the Municipal Council of the City of Colwood in open meeting assembled enacts as follows:

1. CITATION

This Bylaw may be cited for all purposes as the “**Tax Rate Bylaw No. 1721, 2018**”.

2. PROPERTY VALUE TAX RATES

The following rates are hereby imposed and levied for the year 2018:

- a) For municipal revenue purposes, the rates appearing in Column “I”, Column “II” and Column “III” of Schedule “A” of this Bylaw, are imposed on the assessed value of land and improvements in the City;
- b) For Capital Regional District purposes, the rates appearing in Column “IV” of Schedule “A” of this Bylaw are imposed on the assessed value of land and improvements in the City;
- c) For Capital Regional Hospital District purposes, the rates appearing in Column “V” of Schedule A of this Bylaw are imposed on the assessed value of land and improvements in the City.

3. PARCEL TAX FOR CRD ONSITE SEWAGE SYSTEMS SERVICE

The City hereby imposes a parcel tax as follows:

- a. The service for which the tax is imposed is the Onsite Sewage System Service established pursuant to the Capital Regional District’s Management of Onsite Sewage Systems Service Establishment Bylaw, 2007;
- b. The year for which the tax is imposed under this bylaw is the 2018 tax year;
- c. The parcel tax roll that shall be used to impose the tax is the CRD Onsite Sewage Systems Service Parcel Tax Roll;
- d. The basis upon which the tax is to be imposed pursuant to s. 202(2) of the *Community Charter* is a single amount for each parcel;
- e. The amount of tax to be paid shall be **\$21.62** per parcel (or group of parcels that are combined under the *Assessment Act* to form one parcel).

4. PARCEL TAX FOR THE COLWOOD SOUTH SEWER LOCAL AREA SERVICE

The City hereby imposes a parcel tax as follows:

- a. The service for which the tax is imposed is the Colwood South Sewer Local Area Service;
- b. The year for which the tax is imposed under this bylaw is the 2018 tax year;
- c. The parcel tax roll that shall be used to impose the tax is the Colwood South Sewer Local Area Service Parcel Tax Roll;
- d. The basis upon which the tax is to be imposed pursuant to s. 202(2) of the *Community Charter* is the taxable area of the parcel, as defined and set out in s. 5 of the *Sewer Service Parcel Tax Roll Preparation Bylaw, No. 1437, 2011*;
- e. The rate of tax to be paid shall be **\$11.71** per unit of taxable area (development unit).

5. PARCEL TAX FOR THE COLWOOD WEST SEWER LOCAL AREA SERVICE

The City hereby imposes a parcel tax as follows:

- a. The service for which the tax is imposed is the Colwood West Sewer Local Area Service;
- b. The year for which the tax is imposed under this bylaw is the 2018 tax year;
- c. The parcel tax roll that shall be used to impose the tax is the Colwood West Sewer Local Area Service Parcel Tax Roll;
- d. The basis upon which the tax is to be imposed pursuant to s. 202(2) of the *Community Charter* is the taxable area of the parcel, as defined and set out in s. 5 of the *Sewer Service Parcel Tax Roll Preparation Bylaw, No. 1437, 2011*;
- e. The rate of tax to be paid shall be **\$19.50** per unit of taxable area (development unit).

6. PARCEL TAX FOR THE COLWOOD EAST SEWER LOCAL AREA SERVICE

The City hereby imposes a parcel tax as follows:

- a. The service for which the tax is imposed is the Colwood East Sewer Local Area Service;
- b. The year for which the tax is imposed under this bylaw is the 2018 tax year;
- c. The parcel tax roll that shall be used to impose the tax is the Colwood East Sewer Local Area Service Parcel Tax Roll;
- d. The basis upon which the tax is to be imposed pursuant to s. 202(2) of the *Community Charter* is the taxable area of the parcel, as defined and set out in s. 5 of the *Sewer Service Parcel Tax Roll Preparation Bylaw, No. 1437, 2011*;

- e. The rate of tax to be paid shall be **\$62.70** per unit of taxable area (development unit).
- f. Notwithstanding s. 7(e) of this Bylaw, if the owner of a parcel pre-paid the total capital costs attributable to that parcel in the Colwood East Sewer Local Area Service, the parcel tax imposed in s. 7(e) is hereby waived for that parcel.

7. PARCEL TAX FOR THE COLWOOD CENTRAL SEWER LOCAL AREA SERVICE

The City hereby imposes a parcel tax as follows:

- a. The service for which the tax is imposed is the Colwood Central Sewer Local Area Service;
- b. The year for which the tax is imposed under this bylaw is the 2018 tax year;
- c. The parcel tax roll that shall be used to impose the tax is the Colwood Central Sewer Local Area Service Parcel Tax Roll;
- d. The basis upon which the tax is to be imposed pursuant to s. 202(2) of the *Community Charter* is the taxable area of the parcel, as defined and set out in s. 5 of the Sewer Service Parcel Tax Roll Preparation Bylaw, No. 1437, 2011;
- e. The rate of tax to be paid shall be **\$70.27** per unit of taxable area (development unit).

READ A FIRST TIME THIS 23rd DAY OF APRIL, 2018.

READ A SECOND TIME THIS 23rd DAY OF APRIL, 2018.

READ A THIRD TIME THIS 23rd DAY OF APRIL, 2018.

ADOPTED BY THE MUNICIPAL COUNCIL OF THE CITY OF COLWOOD THIS DAY OF ,
2018.

MAYOR

CORPORATE OFFICER

**Bylaw No. 1721, 2018
City of Colwood
Schedule A**

2018 Property Value Tax Rates (Dollars of Tax per \$1,000 Taxable Value)

	I	II	III		IV	V
Property Class	General Municipal	Greater Victoria Public Library	Westshore Parks and Recreation	Total	Regional District	Regional Hospital
1 - Residential	2.6048	0.1862	0.2471	3.0381	0.5013	0.2286
2 - Utilities	30.5101	2.1805	2.8939	35.5845	1.7544	0.8001
5 - Light Industry	32.4060	2.3160	3.0737	37.7957	1.7043	0.7773
6 - Business Other	11.4419	0.8177	1.0853	13.3449	1.2281	0.5601
8 - Recreation/ Non-Profit	12.7697	0.9126	1.2112	14.8935	0.5013	0.2286
9 - Farm	106.0663	7.5814	10.0589	123.7066	0.5013	0.2286