

**THE CORPORATION OF THE DISTRICT OF PEACHLAND**

**BYLAW NUMBER 2379, 2023**

**A Bylaw to Direct the Preparation of a Parcel Tax Roll and Impose a Parcel Tax under the Provisions of the *Community Charter***

WHEREAS the District of Peachland will provide funding for general capital asset renewal identified in the District's Asset Management Plan;

AND WHEREAS it is deemed desirable and expedient to impose and levy a Parcel Tax to meet such costs;

AND WHEREAS a Council may, by bylaw, direct the preparation of a parcel tax roll for the purposes of imposing a parcel tax;

NOW THEREFORE, the Council of the Corporation of the District of Peachland, in open meeting assembled, HEREBY ENACTS AS FOLLOWS:

1. In this Bylaw:

"Parcel" means any lot, block or other area, including lots created under the *Condominium Act*, in which land is held or into which it is subdivided, but does not include highways;

"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 Assessor as one parcel and assessed accordingly;

2. The Collector is directed to prepare the General Capital Asset Renewal Parcel Tax Roll for the purposes of imposing a parcel tax;

3. A tax shall be levied on each parcel or group of parcels of real property within the Corporation of the District of Peachland which is within the boundaries of the Corporation of the District of Peachland, other than those that are exempt from the tax.

4. The annual tax for the year 2023 shall be in the single amount of One Hundred and Fifty Dollars (\$150.00) per parcel or group of parcels.

5. The properties which shall be subject to the parcel tax shall be as shown on the General Capital Asset Renewal Parcel Tax Roll, as authenticated.

6. This Bylaw may be cited for all purposes as "General Capital Asset Renewal Parcel Tax Bylaw Number 2379, 2023."

READ A FIRST TIME, this 18<sup>th</sup> day of April, 2023

READ A SECOND TIME, this 18<sup>th</sup> day of April, 2023

READ A THIRD TIME, this 18<sup>th</sup> day of April, 2023

ADOPTED this this 9<sup>th</sup> day of May, 2023

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Mayor

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Corporate Officer