

**COWICHAN BAY WATERWORKS DISTRICT**

**BYLAW NO. 223**

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A bylaw to provide for making the assessment roll of the improvement district and to determine the basis of assessment and the method to be followed in classifying the lands in the improvement district.

The Trustees of Cowichan Bay Waterworks District ENACT AS FOLLOWS:

1. For the purposes of this bylaw, the following definitions apply:
  - a) In this bylaw “parcel” means any lot, block or other area which is subject to separate registration in the Land Title Office.
  - b) Unit shall mean any room or suite of rooms intended to be used as a place of habitation by one or more persons and without limiting the generality of the foregoing, a dwelling unit shall include a single family dwelling, a trailer, a mobile home, a houseboat, a float home, self-contained or a strata title unit.
  - c) Commercial unit shall mean any unit or divided space for which the use is the provision for the selling of goods, services, functions, including retail sales, commercial education and entertainment services, household services and all associated repairs, bed and breakfast operation, other personal and non-personal services and administrative commercial and professional offices.
2. The District Administrator is appointed as the Assessor and Collector for the District.
3. The basis of assessment for the assessment roll shall be parcels of land and/or dwelling or commercial units.
4. The Assessor shall classify the parcels of land or units into groups as follows:
  - Group A: shall comprise each and every parcel of land to which water can be supplied from the works of the District and upon which a water user charge is levied.
  - Group A1: shall comprise of each and every parcel of land to which water can be supplied from the works of the District and which parcel was connected to the works of the District as part of the water main extension to service the Wood Road Improvement District and the owner has agreed to pay their portion of the cost by way of an annual tax.
  - Group B: shall comprise each and every parcel of land to which water can be supplied from the works of the District and upon which a water user charge is not levied.
  - Group C: shall comprise each and every parcel of land to which water cannot be supplied with water from the works of the District.
  - Group D: shall comprise each and every parcel of land to which water can be supplied from the works of the District and upon which is situated two or more residential dwellings.
  - Group E: shall comprise each and every parcel of land to which water can be supplied from the works of the District which is zoned commercial and which may or may not have a commercial unit situated on it.

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- Group F: shall comprise each and every parcel of land to which water can be supplied from the works of the District which is zoned commercial and upon which is situated two or more units.
- Group G: shall comprise of Valleyview Shopping Centre (Countryview Centre Ltd.) to which water can be supplied from the works of the District which is zoned commercial and upon which is situated two buildings.
- Group H: shall comprise of the Wessex Inn to which water can be supplied from the works of the District which is zoned commercial and upon which is situated a hotel.
- Group I: shall comprise of the Oceanfront Grand Resort to which water can be supplied from the works of the District which is zoned commercial and upon which is situated a hotel.
- Group J: shall comprise of 4 Ways RV Park to which water can be supplied from the works of the District which is zoned commercial and upon which is situated residential trailers and 1 commercial unit.

5. That the assessment roll must be completed annually prior to the billing of taxes.
6. That this bylaw repeals Bylaw No. 180 passed by the Trustees on the 9<sup>th</sup> day of November, 1998.
7. This bylaw may be cited as the "Assessment Bylaw No. 223 - 2009"

INTRODUCED and given first reading by the Trustees on the 14th day of April, 2009.

RECONSIDERED and finally passed by the Trustees on the 14th day of April, 2009.

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Chairman, Board of Trustees

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District Administrator

I hereby certify under the SEAL OF THE DISTRICT that this is a true copy of Bylaw No. 223 of the COWICHAN BAY WATERWORKS DISTRICT passed on the 14th day of April, 2009.

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District Administrator