

**COWICHAN BAY WATERWORKS DISTRICT**

**BYLAW NO. 300**

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A bylaw for imposing taxes upon lands in the improvement district and to provide for imposing a percentage addition to encourage prompt payment thereof.

The Trustees of Cowichan Bay Waterworks District ENACT AS FOLLOWS:

1. For the calendar year of 2018, there is hereby levied the following taxes:
  - a) A tax of \$100.00 (one hundred dollars and zero cents) on all parcels of land classified into Group A
  - b) A tax of \$126.15 (once hundred twenty six dollars and fifteen cents) on all lands classified into Group B
  - c) A tax of \$200.00 (two hundred dollars and zero cents) on all lands classified into Group D
  - d) A tax of \$136.11 (one hundred thirty six dollars and eleven cents) on all lands classified into Group E
  - e) A tax of \$136.11 (one hundred thirty six dollars and eleven cents) for each and every commercial unit and/or a tax of \$100.00 (one hundred dollars and zero cents) for each and every residential unit classified into Group F
  - f) A tax of \$272.22 (two hundred seventy two dollars and twenty two cents) for each and every commercial unit classified into Group G
  - g) A tax of \$3,947.19 (thirty nine hundred forty seven dollars and nineteen cents) for each and every commercial unit classified into Group H
  - h) A tax of \$8,574.93 (eighty five hundred seventy four dollars and ninety three cents) for each and every commercial unit classified into Group I
  - i) A tax of \$5,536.11 (Fifty five hundred thirty six dollars and eleven cents) for each and every commercial unit classified into Group J
2. The aforementioned taxes shall be due and payable on or before the fifth day of July 2018 and a percentage added of 10 per centum of the amount thereof shall be added to all taxes remaining unpaid after the said date.
3. In addition, taxes remaining unpaid on the 1<sup>st</sup> day of March next following the date upon which taxes are levied shall bear interest at the rate prescribed by the Lieutenant Governor in Council under the Taxation (Rural Area) Act, as set out under Section 717 of the *Local Government Act*.
4. This bylaw may be cited as the "Taxation Bylaw No. 300 – 2018".

INTRODUCED and given first reading by the Trustees on the 26<sup>th</sup> day of October, 2017.

SECOND reading by the Trustees on the 26<sup>th</sup> day of October, 2017

RECONSIDERED and finally adopted by the Trustees on the 26<sup>th</sup> day of October, 2017.

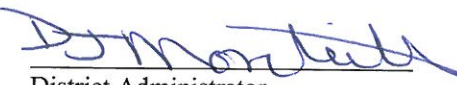
*A true copy of Bylaw No. 300  
registered in the office of the  
Inspector of Municipalities this  
15 day of December 2017*

  
Deputy Inspector of Municipalities

  
Chairman, Board of Trustees

  
District Administrator

I hereby certify under the SEAL OF THE DISTRICT that this is a true copy of Bylaw No. 300 - 2018 of the COWICHAN BAY WATERWORKS DISTRICT passed on the 26<sup>th</sup> day of October, 2017.

  
District Administrator