Date of Meeting:  Board of Directors - March 20, 2019

Recommendations:

1. THAT the Area A Refuse Grounds Local Service Parcel Tax Bylaw No. 1623-2019 be introduced and read a first, second and third time.
   
   THAT the Gun Lake Fire Protection Local Service Parcel Tax Bylaw No. 1624-2019 be introduced and read a first, second and third time.
   
   THAT the D’Arcy Street Lighting Local Service Parcel Tax Bylaw No. 1625-2019 be introduced and read a first, second and third time.
   
   THAT the Whitecap Development Bear Creek Flood Mitigation Service Parcel Tax Bylaw No. 1626-2019 be introduced and read a first, second and third time.
   
   THAT the Devine Water Specified Area Parcel Tax Bylaw No. 1627-2019 be introduced and read a first, second and third time.
   
   THAT the Bralorne Water System Local Service Parcel Tax Bylaw No. 1628-2019 be introduced and read a first, second and third time.
   
   THAT the Pinecrest Water Supply and Distribution Service Parcel Tax Bylaw No. 1629-2019 be introduced and read a first, second and third time.
   
   THAT the Bralorne Sewer System Local Service Parcel Tax Bylaw No. 1630-2019 be introduced and read a first, second and third time.
   
   THAT the Pinecrest Wastewater Collection and Treatment Service Parcel Tax Bylaw No. 1631-2019 be introduced and read a first, second and third time.

2. THAT the Area A Refuse Grounds Local Service Parcel Tax Bylaw No. 1623-2019 be adopted.
   
   THAT the Gun Lake Fire Protection Local Service Parcel Tax Bylaw No. 1624-2019 be adopted.
   
   THAT the D’Arcy Street Lighting Local Service Parcel Tax Bylaw No. 1625-2019 be adopted.
   
   THAT the Whitecap Development Bear Creek Flood Mitigation Service Parcel Tax Bylaw No. 1626-2019 be adopted.
   
   THAT the Devine Water Specified Area Parcel Tax Bylaw No. 1627-2019 be adopted.
   
   THAT the Bralorne Water System Local Service Parcel Tax Bylaw No. 1628-2019 be adopted.
   
   THAT the Pinecrest Water Supply and Distribution Service Parcel Tax Bylaw No. 1629-2019 be adopted.
   
   THAT the Bralorne Sewer System Local Service Parcel Tax Bylaw No. 1630-2019 be adopted.
   
   THAT the Pinecrest Wastewater Collection and Treatment Service Parcel Tax Bylaw No. 1631-2019 be adopted.
Attachments:
1. Area A Refuse Grounds Local Service Parcel Tax Bylaw No. 1623-2019
2. Gun Lake Fire Protection Local Service Parcel Tax Bylaw No. 1624-2019
3. D'Arcy Street Lighting Local Service Parcel Tax Bylaw No. 1625-2019
4. Whitecap Development Bear Creek Flood Mitigation Service Parcel Tax Bylaw No. 1626-2019
5. Devine Water Specified Area Parcel Tax Bylaw No. 1627-2019
6. Bralorne Water System Local Service Parcel Tax Bylaw No. 1628-2019
7. Pinecrest Water Supply and Distribution Service Parcel Tax Bylaw No. 1629-2019
8. Bralorne Sewer System Local Service Parcel Tax Bylaw No. 1630-2019
9. Pinecrest Wastewater Collection and Treatment Service Parcel Tax Bylaw No. 1631-2019

Key Information:
The Parcel Tax Bylaws are pursuant to Section 378 of the *Local Government Act* which authorizes the imposition of a Parcel Tax upon the owners of land or real property within the Regional District.

A parcel is any designated area of land that does not include a highway. For example, a house and yard represent one parcel. Local governments can charge taxes against each parcel as one method of recovering its costs.

The bylaws required to establish a parcel tax scheme must identify the service, state the basis of the tax and specify the years for which the tax is imposed.

The bylaws listed above include updates as discussed with the corresponding Electoral Area Directors and are needed so as to align with the 2019 Financial Plan.

Financial Implications:
The estimated amounts divided by parcel listed in the parcel tax bylaws contain the 5.25% provincial fee, as this fee is added to all of the taxation amounts and not shown separately on property tax notices.

Options:
(1) That the bylaws be adopted as recommended.
(2) Do not adopt the bylaws and request additional information from Staff.

Preferred Option: Option 1

Submitted by: Suzanne Lafrance, Director of Finance
Reviewed & Approved by: Lynda Flynn, CAO
SQUAMISH-LILLOOET REGIONAL DISTRICT

BYLAW NO. 1623-2019

A bylaw to impose a Parcel Tax for the Area A Refuse Grounds Local Service

WHEREAS the Board of the Squamish-Lillooet Regional District is empowered by the Local Government Act to impose and levy a parcel tax to meet the cost of works and services that benefit land within the Area A Refuse Grounds Local Service Area;

AND WHEREAS certain costs have been incurred by the Squamish-Lillooet Regional District in providing refuse services to land within the Area A Refuse Grounds Local Service Area;

AND WHEREAS it is deemed desirable and expedient to adjust the annual parcel tax on land benefiting from such service to meet such costs;

NOW THEREFORE, the Board of the Squamish-Lillooet Regional District, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as the “Area A Refuse Grounds Local Service Parcel Tax Bylaw No. 1623-2019”.

2. In this bylaw, unless the context otherwise requires:
   “Parcel” means any lot, block or other area in which land is held or into which land is subdivided, and including Strata Lots registered under the Strata Titles Act.

3. A parcel tax shall be levied and imposed annually for the 2019 and subsequent years, on each parcel of real property within the Area A Refuse Grounds Local Service Area recorded on the annual assessment roll.

4. The rate per parcel shall be the amount obtained by dividing the sum of $34,304.00 by the number of parcels certified on the annual assessment roll as prepared under 3. above (estimated to be $47.57 with the Provincial fee of 5.25%).

5. The following bylaw is hereby repealed:
   “Area A Refuse Grounds Local Service Parcel Tax Bylaw No. 1460-2016”.

READ A FIRST TIME this 20th day of March, 2019.
READ A SECOND TIME this 20th day of March, 2019.
READ A THIRD TIME this 20th day of March, 2019.
ADOPTED this 20th day of March, 2019.

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Tony Rainbow      Kristen Clark
Chair       Corporate Officer
WHEREAS the Board of the Squamish-Lillooet Regional District is empowered by the Local Government Act to impose and levy a parcel tax to meet the cost of works and services that benefit land within the Gun Lake Fire Protection Local Service Area;

AND WHEREAS certain costs have been incurred by the Squamish-Lillooet Regional District in providing fire protection to land within the Gun Lake Fire Protection Local Service Area;

AND WHEREAS it is deemed desirable and expedient to increase the annual parcel tax on land benefiting from such service to meet such costs;

NOW THEREFORE, the Board of the Squamish-Lillooet Regional District, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as the “Gun Lake Fire Protection Local Service Parcel Tax Bylaw No. 1624-2019”.

2. In this bylaw, unless the context otherwise requires:
   “Parcel” means any lot, block or other area in which land is held or into which land is subdivided, and including Strata Lots registered under the Strata Titles Act.

3. A parcel tax shall be levied and imposed annually for the 2019 and subsequent years, on each parcel of real property within the Gun Lake Fire Protection Local Service Area recorded on the annual assessment roll.

4. The rate per parcel shall be the amount obtained by dividing the sum of $21,750.00 by the number of parcels certified on the annual assessment roll as prepared under 3. above (estimated to be $80.04 with the Provincial fee of 5.25%).

5. The following bylaw is hereby repealed:
   “Gun Lake Fire Protection Contribution Local Service Parcel Tax Bylaw No. 1462-2016”.

READ A FIRST TIME this 20th day of March, 2019.
READ A SECOND TIME this 20th day of March, 2019.
READ A THIRD TIME this 20th day of March, 2019.
ADOPTED this 20th day of March, 2019.

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Tony Rainbow      Kristen Clark
Chair       Corporate Officer
WHEREAS the Board of the Squamish-Lillooet Regional District is empowered by the Local Government Act to impose and levy a parcel tax to meet the cost of works and services that benefit land within the D’Arcy Street Lighting Local Service Area;

AND WHEREAS certain costs have been incurred by the Squamish-Lillooet Regional District in providing street lighting services to land within the D’Arcy Street Lighting Local Service Area;

AND WHEREAS it is deemed desirable and expedient to adjust the annual parcel tax on land benefiting from such service to meet such costs;

NOW THEREFORE, the Board of the Squamish-Lillooet Regional District, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as the “D’Arcy Street Lighting Local Service Parcel Tax Bylaw No. 1625-2019”.

2. In this bylaw, unless the context otherwise requires:
   “Parcel” means any lot, block or other area in which land is held or into which land is subdivided, and including Strata Lots registered under the Strata Titles Act.

3. A parcel tax shall be levied and imposed annually for the 2019 and subsequent years, on each parcel of real property within the D’Arcy Street Lighting Local Service Area recorded on the annual assessment roll.

4. The rate per parcel shall be the amount obtained by dividing the sum of $2,778.00 by the number of parcels certified on the annual assessment roll as prepared under 3. above (estimated to be $66.45 with the Provincial fee of 5.25%).

5. The following bylaws are hereby repealed:
   “D’Arcy Street Lighting Local Service Parcel Tax Bylaw No. 865-2003”
   “D’Arcy Street Lighting Local Service Parcel Tax Bylaw No. 1569-2018”.

READ A FIRST TIME this 20th day of March, 2019.
READ A SECOND TIME this 20th day of March, 2019.
READ A THIRD TIME this 20th day of March, 2019.
ADOPTED this 20th day of March, 2019.

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Tony Rainbow      Kristen Clark
Chair       Corporate Officer
WHEREAS the Board of the Squamish-Lillooet Regional District is empowered by the Local Government Act to impose and levy a parcel tax to meet the cost of works and services that benefit land within the Whitecap Development Bear Creek Flood Mitigation Service Area;

AND WHEREAS certain costs have been incurred by the Squamish-Lillooet Regional District in providing services to land within the Whitecap Development Bear Creek Flood Mitigation Service Area;

AND WHEREAS it is deemed desirable and expedient to increase the annual parcel tax on land benefiting from such service to meet such costs;

NOW THEREFORE, the Board of the Squamish-Lillooet Regional District, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as the “Whitecap Development Bear Creek Flood Mitigation Service Parcel Tax Bylaw No. 1626-2019”.

2. In this bylaw, unless the context otherwise requires:
   “Parcel” means any lot, block or other area in which land is held or into which land is subdivided, and including Strata Lots registered under the Strata Titles Act.

3. A parcel tax shall be levied and imposed annually for the 2019 and subsequent years, on each parcel of real property within the Whitecap Development Bear Creek Flood Mitigation Service Area recorded on the annual assessment roll.

4. The rate per parcel shall be the amount obtained by dividing the sum of $2,750.00 by the number of parcels certified on the annual assessment roll as prepared under 3. above (estimated to be $321.60 with the Provincial fee of 5.25%).

5. The following bylaw is hereby repealed:
   “Whitecap Development Bear Creek Flood Mitigation Service Parcel Tax Bylaw No. 1517-2017”.

READ A FIRST TIME this 20th day of March, 2019.
READ A SECOND TIME this 20th day of March, 2019.
READ A THIRD TIME this 20th day of March, 2019.
ADOPTED this 20th day of March, 2019.

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Tony Rainbow      Kristen Clark
Chair       Corporate Officer
WHEREAS the Board of the Squamish-Lillooet Regional District is empowered by the Local Government Act to impose and levy a parcel tax to meet the cost of works and services that benefit land within the Devine Water Specified Area;

AND WHEREAS certain costs have been incurred by the Squamish-Lillooet Regional District in providing water services to land within the Devine Water Specified Area;

AND WHEREAS it is deemed desirable and expedient to adjust the annual parcel tax on land benefiting from such service to meet such costs;

NOW THEREFORE, the Board of the Squamish-Lillooet Regional District, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as the “Devine Water Specified Area Parcel Tax Bylaw No. 1627-2019”.

2. In this bylaw, unless the context otherwise requires:

   “Parcel” means any lot, block or other area in which land is held or into which land is subdivided, and including Strata Lots registered under the Strata Titles Act.

3. A parcel tax shall be levied and imposed annually for the 2019 and subsequent years, on each parcel of real property within the Devine Water Specified Area recorded on the annual assessment roll.

4. The rate per parcel shall be the amount obtained by dividing the sum of $13,310.00 by the number of parcels certified on the annual assessment roll as prepared under 3. above (estimated to be $412.02 with the Provincial fee of 5.25%).

5. The following bylaws are hereby repealed:
   “Devine Water System Specified Area Parcel Tax Bylaw No. 872-2003”
   “Devine Water System Specified Area Parcel Tax Bylaw No. 1573-2018”.

READ A FIRST TIME this 20th day of March, 2019.
READ A SECOND TIME this 20th day of March, 2019.
READ A THIRD TIME this 20th day of March, 2019.
ADOPTED this 20th day of March, 2019.

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Tony Rainbow      Kristen Clark
Chair       Corporate Officer
WHEREAS the Board of the Squamish-Lillooet Regional District is empowered by the Local Government Act to impose and levy a parcel tax to meet the cost of works and services that benefit land within the Bralorne Water System Local Service Area;

AND WHEREAS certain costs have been incurred by the Squamish-Lillooet Regional District in providing water services to land within the Bralorne Water System Local Service Area;

AND WHEREAS it is deemed desirable and expedient to increase the annual parcel tax on land benefiting from such service to meet such costs;

NOW THEREFORE, the Board of the Squamish-Lillooet Regional District, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as the “Bralorne Water System Local Service Parcel Tax Bylaw No. 1628-2019”.

2. In this bylaw, unless the context otherwise requires:
   “Parcel” means any lot, block or other area in which land is held or into which land is subdivided, and including Strata Lots registered under the Strata Titles Act.

3. A parcel tax shall be levied and imposed annually for the 2019 and subsequent years, on each parcel of real property within the Bralorne Water System Local Service Area recorded on the annual assessment roll.

4. The rate per parcel shall be the amount obtained by dividing the sum of $37,500.00 by the number of parcels certified on the annual assessment roll as prepared under 3. above (estimated to be $394.69 with the Provincial fee of 5.25%).

5. The following bylaws are hereby repealed:
   “Bralorne Water System Local Service Parcel Tax Bylaw No. 874-2003”
   “Bralorne Water System Local Service Parcel Tax Bylaw No. 1470-2016”.

READ A FIRST TIME this 20th day of March, 2019.
READ A SECOND TIME this 20th day of March, 2019.
READ A THIRD TIME this 20th day of March, 2019.
ADOPTED this 20th day of March, 2019.

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Tony Rainbow      Kristen Clark
Chair       Secretary
SQUAMISH-LILLOOET REGIONAL DISTRICT

BYLAW NO. 1629-2019

A bylaw to impose a Parcel Tax for the Pinecrest Water Supply and Distribution Service

WHEREAS the Board of the Squamish-Lillooet Regional District is empowered by the Local Government Act to impose and levy a parcel tax to meet the cost of works and services that benefit land within the Pinecrest Water Supply and Distribution Service Area;

AND WHEREAS certain costs have been incurred by the Squamish-Lillooet Regional District in providing water services to land within the Pinecrest Water Supply and Distribution Service Area;

AND WHEREAS it is deemed desirable and expedient to adjust the annual parcel tax on land benefiting from such service to meet such costs;

NOW THEREFORE, the Board of the Squamish-Lillooet Regional District, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as the “Pinecrest Water Supply and Distribution Service Parcel Tax Bylaw No. 1629-2019”.

2. In this bylaw, unless the context otherwise requires:
   “Parcel” means any lot, block or other area in which land is held or into which land is subdivided, and including Strata Lots registered under the Strata Titles Act.

3. A parcel tax shall be levied and imposed annually for the 2019 and subsequent years, on each parcel of real property within the Pinecrest Water Supply and Distribution Service Area recorded on the annual assessment roll.

4. The rate per parcel shall be the amount obtained by dividing the sum of $133,616.00 by the number of parcels certified on the annual assessment roll as prepared under 3. above (estimated to be $1,875.08 with the Provincial fee of 5.25%).

5. The following bylaw is hereby repealed:
   “Pinecrest Water Supply and Distribution Service Parcel Tax Bylaw No. 1574-2018”.

READ A FIRST TIME this 20th day of March, 2019.
READ A SECOND TIME this 20th day of March, 2019.
READ A THIRD TIME this 20th day of March, 2019.
ADOPTED this 20th day of March, 2019.

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        Tony Rainbow      Kristen Clark
        Chair       Corporate Officer
WHEREAS the Board of the Squamish-Lillooet Regional District is empowered by the Local Government Act to impose and levy a parcel tax to meet the cost of works and services that benefit land within the Bralorne Sewer System Local Service;

AND WHEREAS certain costs have been incurred by the Squamish-Lillooet Regional District in providing sewer services to land within the Bralorne Sewer System Local Service Area;

AND WHEREAS it is deemed desirable and expedient to adjust the annual parcel tax on land benefiting from such service to meet such costs;

NOW THEREFORE, the Board of the Squamish-Lillooet Regional District, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as the “Bralorne Sewer System Local Service Parcel Tax Bylaw No. 1630-2019”.

2. In this bylaw, unless the context otherwise requires:
   “Parcel” means any lot, block or other area in which land is held or into which land is subdivided, and including Strata Lots registered under the Strata Titles Act.

3. A parcel tax shall be levied and imposed annually for the 2019 and subsequent years, on each parcel of real property within the Bralorne Sewer System Local Service Area recorded on the annual assessment roll.

4. The rate per parcel shall be the amount obtained by dividing the sum of $31,250.00 by the number of parcels certified on the annual assessment roll as prepared under 3. above (estimated to be $346.22 with the Provincial fee of 5.25%).

5. The following bylaws are hereby repealed:
   “Bralorne Sewer System Local Service Parcel Tax Bylaw No. 875-2003”
   “Bralorne Sewer System Local Service Parcel Tax Bylaw No. 1572-2018”.

READ A FIRST TIME this 20th day of March, 2019.
READ A SECOND TIME this 20th day of March, 2019.
READ A THIRD TIME this 20th day of March, 2019.
ADOPTED this 20th day of March, 2019.

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Tony Rainbow      Kristen Clark
Chair       Corporate Officer
WHEREAS the Board of the Squamish-Lillooet Regional District is empowered by the Local Government Act to impose and levy a parcel tax to meet the cost of works and services that benefit land within the Pinecrest Wastewater Collection and Treatment Service Area;

AND WHEREAS certain costs have been incurred by the Squamish-Lillooet Regional District in providing sewer services to land within the Pinecrest Wastewater Collection and Treatment Service Area;

AND WHEREAS it is deemed desirable and expedient to adjust the annual parcel tax on land benefiting from such service to meet such costs;

NOW THEREFORE, the Board of the Squamish-Lillooet Regional District, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as the “Pinecrest Wastewater Collection and Treatment Service Parcel Tax Bylaw No. 1631-2019”.

2. In this bylaw, unless the context otherwise requires:

   “Parcel” means any lot, block or other area in which land is held or into which land is subdivided, and including Strata Lots registered under the Strata Titles Act.

3. A parcel tax shall be levied and imposed annually for the 2019 and subsequent years, on each parcel of real property within the Pinecrest Wastewater Collection and Treatment Service Area recorded on the annual assessment roll.

4. The rate per parcel shall be the amount obtained by dividing the sum of $234,530.00 by the number of parcels certified on the annual assessment roll as prepared under 3. above (estimated to be $3,291.24 with the Provincial fee of 5.25%).

5. The following bylaw is hereby repealed:

   “Pinecrest Wastewater Collection and Treatment Service Parcel Tax Bylaw No. 1575-2018”.

READ A FIRST TIME this 20th day of March, 2019.
READ A SECOND TIME this 20th day of March, 2019.
READ A THIRD TIME this 20th day of March, 2019.
ADOPTED this 20th day of March, 2019.

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Tony Rainbow      Kristen Clark
Chair       Corporate Officer