

**MILL BAY WATERWORKS DISTRICT  
BYLAW NO. 284  
Parcel Tax 2021**

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A bylaw for imposing taxes upon the assessed lands in the Mill Bay Waterworks District for 2021 and to provide a percentage addition to encourage prompt payment thereof.

The Trustees of the Mill Bay Waterworks District **ENACT AS FOLLOWS:**

1. That for the year 2021 there are hereby levied the following taxes:
  - A-1) A tax of \$218.68 per parcel on all parcels of land classified into Group A-1 on the Assessment Roll.
  - A-2) A tax of \$218.68 per parcel on all parcels of land classified into Group A-2 on the Assessment Roll.
  - B-1) A tax of \$357.78 per parcel on all parcels of land classified into Group B-1 on the Assessment Roll.
  - B-2) A tax of \$715.55 per parcel on all parcels of land classified into Group B-2 on the Assessment Roll.
  - B-3) A tax of \$1,788.88 per parcel on all parcels of land classified into Group B-3 on the Assessment Roll.
  - B-4) A tax of \$2,862.20 per parcel on all parcels of land classified into Group B-4 on the Assessment Roll.
  - B-5) A tax of \$3,935.53 per parcel on all parcels of land classified into Group B-5 on the Assessment Roll.
  - C) There shall be no tax on any parcels classified into Group C on the Assessment Roll.
  - D) There shall be no tax on any parcels classified into Group D on the Assessment Roll.
2. Parcel Taxes are applied to each property in the Mill Bay Waterworks District as per the legal category of land use and described in the MBWD Assessment Bylaw 273. Landowners must notify MBWD if there is a change in land use.
3. That the aforementioned taxes shall be due and payable on or before the thirtieth (30<sup>th</sup>) day of June 2021 and a percentage addition of 18% of the amount thereof shall be added to all taxes remaining unpaid after the said date.

4. In addition, taxes remaining unpaid on the 1<sup>st</sup> day of March following upon which the 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*.
5. This bylaw may be cited as the "MBWD Parcel Tax Bylaw 2021".

INTRODUCED and given first reading by the Trustees on the 15<sup>th</sup> day of October 2020.

RECONSIDERED and finally passed by the Trustees on the 15<sup>th</sup> day of October 2020.



Paul Laraman (Chairman)



Kim Vanderkooy (Administrator)

I hereby certify under seal of the Mill Bay Waterworks District that this is a true copy of Bylaw No. 284 of the Mill Bay Waterworks District passed by the Trustees on the 15<sup>th</sup> day of October 2020.



Kim Vanderkooy (District Administrator)

October 15, 2020

Date

A true copy of Bylaw # 284  
registered in the office of  
Inspector of Municipalities this  
13 day of Nov 2020



Deputy Inspector of Municipalities