VILLAGE OF PEMBERTON

BYLAW No. 729, 2013

A bylaw to impose a parcel tax on owner of the land in the Village of Pemberton, pursuant to the provisions of the *Community Charter*

WHEREAS the Council of the Village of Pemberton is empowered by Section 200 of the *Community Charter* to impose and levy a parcel tax to meet the Village of Pemberton's contribution towards cost of works and services to complete the outstanding development permits requirements and capital improvements of the Pemberton Community Centre; and

WHEREAS it is deemed essential and expedient to impose and levy a parcel tax on land benefitting from such improvements to meet such costs;

NOW THEREFORE the Council of the Village of Pemberton in open meeting assembled enacts as follows:

1. In this bylaw, unless the context otherwise requires,

"Parcel" means any lot, block or other area of land in which real property is held, or into which it is subdivided, as identified in the 2013 Revised Assessment Roll and all amendments thereto. Levy

- 2. A parcel tax shall be levied annually for two year (2013 and 2014) against each parcel of land within the Village of Pemberton.
- 3. The annual parcel tax shall be in the amount of One Hundred and Fifty Dollars (\$150.00) per parcel.
- 4. The parcel tax imposed by this bylaw on each parcel of land shall be shown by the Collector on the real property tax roll, and the payment of the parcel tax shall be made in the same manner, on or before the same dates, as other real property taxes. The parcel tax shall have the same rights and remedies as other real property taxes.
- 5. Every parcel tax assessment roll and every revision thereof shall be considered and dealt with by a Parcel Tax Roll Review Panel appointed pursuant to the provisions of the *Community Charter*.
- 6. The provisions of this bylaw shall become effective and be in force as of the 1st day of January for the year 2013.
- 7. This bylaw may be cited as the "Village of Pemberton Community Centre Parcel Tax Bylaw No. 729, 2013".

READ A FIRST TIME this 16th day of April, 2013.

READ A SECOND TIME this 16th day of April, 2013.

READ A THIRD TIME this 16th day of April, 2013.

ADOPTED this 7th day of May, 2013.